

TOWN OF TOLLAND CONNECTICUT



FY 2019-2020 OPERATING AND CAPITAL BUDGET INCLUDING 5 YEAR CAPITAL IMPROVEMENT PLAN

Adopted May 7, 2019

Affirmative Action/Equal Opportunity Employer



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Town of Tolland

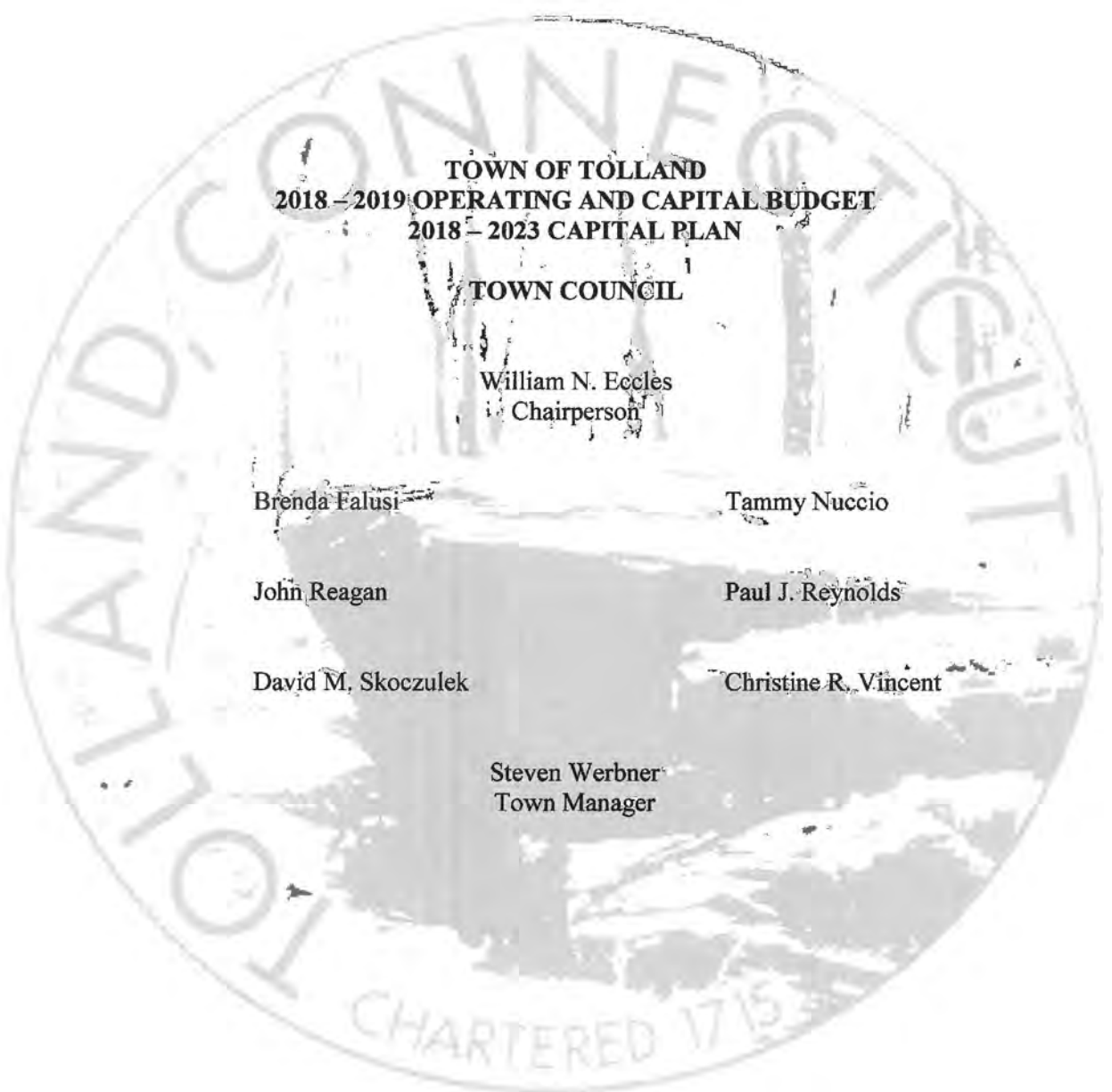
Connecticut

For the Fiscal Year Beginning

July 1, 2017

Christopher P. Morrill

Executive Director



TOWN OF TOLLAND
2018 – 2019 OPERATING AND CAPITAL BUDGET
2018 – 2023 CAPITAL PLAN

TOWN COUNCIL

William N. Eccles
Chairperson

Brenda Falusi

Tammy Nuccio

John Reagan

Paul J. Reynolds

David M. Skoczulek

Christine R. Vincent

Steven Werbner
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.

TABLE OF CONTENTS

BUDGET MESSAGE	9
BUDGET SUMMARY	
General Fund Budget Summary	15
Three Year Revenue and Expenditure Comparison	16
Percentages of Total Revenues and Expenditures	18
CITIZENS' GUIDE TO THE BUDGET	
Introduction to the Budget Document	19
Description and History of the Town	20
Municipal Government	20
Public Schools	22
Municipal and Board of Education Employees	22
Town Organization Chart	23
Municipal Employees - Full-Time Equivalents	24
Board of Education Employees – Full-Time Equivalents	25
Local Economy	26
Major Initiatives	27
Budget Process and Budget Timelines	28
Financial Planning Framework	30
◇ Balanced Budget	30
◇ Long-Range Planning	30
◇ Fiscal Trend Analysis of Future Town Budgets and Mill Impacts	31
◇ Goals & Objectives of Town Council 2019-2020	33
◇ Financial Policies	34
Fund Balance	36
Fund Structure, Basis of Accounting & Measurement Focus	37
Description of Funds	40
REVENUES	
Overview	42
Revenue Summary Statements	43
Projected Decreases/Increases for 2019/2020 from Non-Tax Revenue Sources	46
Overview of Total Revenues	47
Trends in General Fund Revenue Sources	49
Assessments and Property Taxes	50
Intergovernmental – State and Federal Grants	54
Other Sources	56
Revenue Descriptions	57

EXPENDITURES

Overview	59
Expenditure Summary Statements	60
Comparative Expenditures Charts	63
Town Operating Budget	65
Board of Education Operating Budget	68
Debt Service Budget	68
Capital Improvement Fund Budget	69

GENERAL GOVERNMENT

Overview	70
Organization Chart	71
100-00 Town Council	72
110-00 Town Manager	75
120-00 Economic Development Commission	78
130-00 HR and Benefit Administration	80
140-00 Miscellaneous Support Services	85
150-00 Insurance	89
160-00 Legal Services – Town Attorney and Personnel	93
170-00 Probate Services	97

PLANNING AND COMMUNITY DEVELOPMENT

Overview	99
Organization Chart	100
200-00 Building Inspection Services	101
210-00 Zoning Board of Appeals	104
230-00 Public Health Services	106
240-00 Planning and Zoning Services	108
250-00 Inland Wetlands Commission	111
260-00 Planning and Zoning Commission	113
270-00 Conservation Commission	116
280-00 Agriculture Commission	119

COMMUNITY SERVICES

Overview	121
Organization Chart	122
310-00 Senior Center Services	123
320-00 Human Services	126
400-00 Library Services	130
500-00 Recreation and Adult Education	133

PUBLIC WORKS

Overview	136
Organization Chart	137
600-00 Engineering Services	138
610-00 Parks and Facilities	140
630-67 Refuse and Recycling Services	157
640-00 Sewage Disposal	159
650-00 Streets & Roads	161

PUBLIC SAFETY

Overview	172
Organization Chart	173
700-00 Water Supply	174
710-00 Ambulance	176
720-00 Animal Control	180
730-00 Emergency Preparedness	183
740-00 Fire Prevention	186
750-00 Fire Suppression	189
755-00 Community Emergency Response Team	193
760-00 Law Enforcement	195

FINANCE & RECORDS

Overview	198
Organization Chart	199
810-00 Accounting Services	200
820-00 Assessment Services	203
830-00 Board of Assessment Appeals	206
850-00 Independent Audit	208
860-00 Registrars of Voters	210
870-00 Revenue Services	212
880-00 Town Clerk	215
890-00 Contingency	218

BOARD OF EDUCATION

Overview	220
900-00 Board of Education	221

DEBT SERVICE

Overview	224
840-00 Debt Service	225
Principal and Interest Schedule	226
Debt Management Plan	228
Summary of Debt Management Policy	229
Statutory Debt Limitation	230
Proposed Debt Issuance Plan	231
Comparative Chart of Debt Service Levels	233
Financial Indicators	234
Overview - BOE Teachers' Retirement Contribution	236
845-00 BOE Teachers' Retirement Contribution	237

CAPITAL IMPROVEMENTS

Overview	239
910-00 Capital Improvements	240
Purpose of Capital Improvements	241
Capital Improvement Program Strategy/Guidelines	241
Capital Planning Guidelines	242
Capital Financing Guidelines	244
Funding Sources	245
Comparative Revenues and Expenditures and 2018/2019 & 2019/2020 Charts	247
Operating Costs Associated with Future Capital Budget	248
Equipment Aging Schedule for Units Assigned to Parks & Facilities	249
Equipment Aging Schedule for Units Assigned to Highway Garage	250
BOE Capital Project Plan	251
Five-Year Capital Improvement Plan for Fiscal Years 2019-2020 through 2023-2024	254
FY 2019-2020 Capital Improvement Program	258
Administration	259
Water Facilities	260
Board of Education	261
Capital Equipment	263
Fire and Ambulance	264
Parks and Recreation	265
Public Facilities	266
Streets and Roads	267
FY 2020-2021 Capital Improvement Program	270
FY 2021-2022 Capital Improvement Program	280
FY 2022-2023 Capital Improvement Program	290
FY 2023-2024 Capital Improvement Program	300

STATISTICS

Overview	309
Miscellaneous Statistical Information	311
Infrastructure Statistics of the Town of Tolland	312
Development, Recreation and Safety Activities of the Town of Tolland	313
Tolland's Age, Population and Density	314
Major Employers	315
Labor Force Data	316
School Information	317
Analysis of School Enrollment History	318
Analysis of Expenditures – Board of Education & General Government	319
General Fund Existing Debt Retirement	320
Ratio of Bonded Debt to Grand List and Bonded Debt per Capita	321
Ratio of Annual Debt Service Expenditures to Total General Fund Expenditures	322
Tolland's Principal Taxpayers	323
Analysis of Tax Rates, Levies and Collections	324
Assessed and Estimated Actual Value of Taxable Property	325
Property Value, Construction and Bank Deposits	326
Breakdown of Land Use	327
Analysis of Housing Distribution by Type Units	328

GLOSSARY

Glossary	329
Listing of Acronyms	335

May 7, 2019

Dear Fellow Residents of Tolland:

I thank all of you who took the time to vote in the budget referendum. Tolland continues to have an outstanding school system, cost-effective and highly-efficient municipal services, and a wide array of amenities—acres of open space and recreation areas—for our residents to enjoy. Tolland is certainly a wonderful place to work, live and play! 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 and Fitch Rating Agency which reflects our strong financial management and adherence to sound financial policies. Tolland is fortunate that our annual per capita income in 2015 is 46th highest in the State, and our median household income ranks 20th amongst Connecticut's 169 municipalities.

Tolland has much to be proud of. We have weathered the economic downturn of the past several years fairly well. When we prepared the 2019-2020 municipal budget, the Town Council was again confronted with certain realities that are out of Tolland's control. A new Governor was elected with a new State legislature. They are both confronted with continued difficulties associated with the State budget and the slow rebound of the Connecticut economy. The State is predicting deficits in its budget for the next two years, as well as significantly higher deficits in future years. These structural deficits put significant pressure on the contribution which the State makes to municipalities. While everyone recognizes the over-reliance 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 Tolland will receive significantly less revenue and puts further pressure on already-strained municipal finances. The Governor's proposed budget, which is the only revenue numbers available to us when we set our budget, accelerates the ECS funding reduction from a ten year phase-in to a three year phase-in. We estimated a loss of \$869,962 in the next fiscal year, significantly more than the original amount of \$320,653. Under the Governor's proposal, our ECS grant total this coming year is \$8,866,871, compared to the current \$9,745,098, and in FY 2020/21, our estimated ECS grant allocation falls to \$7,950,717. The legislature continues to review the budget and will adopt a final budget on June 5th. We are hopeful that the final budget will provide some additional revenue which the Council will determine the best use for.

In addition, the Governor and legislature are discussing shifting at least 25% of the normal cost of teachers' pensions to the Town, phasing in the total cost over the next three or four years. For Tolland, the total cost is approximately \$300,000. We have not included a phased-in amount in our budget and will have to address this shortfall if it occurs.

The Governor's proposed budget requires that the Town raises the mill rate by 0.79 mill (2.26%)—even without any increase in our operating budgets. As always, I encourage residents to stay engaged in the budget process and to contact our legislative delegation if you have concerns about the impact the State budget will have on local finances.

In recent years as our State revenues have declined, there has been a call to rely on greater 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. The Town Council has agreed to use \$300,000 this year. However, fund balance is the Town's emergency savings account and any use in a given year to offset on-going expenditures creates a revenue gap in subsequent years. Larger-than-normal use of fund balance would typically be used 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 unassigned fund balance should be maintained between 10-15% of Generally-Accepted Accounting Principles (GAAP) annual expenditures, and overall fund balance should be maintained between 10-17% of GAAP annual expenditures. The policy further states that if unassigned fund balance goes below 10% then fund balance cannot be used as a revenue source until it has increased to 10%.

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. About 93 residents have applied for assistance through the Connecticut Foundations Solution Indemnity Corporation to address their crumbling foundations. This is more than double the number of applications in any surrounding town. We hope that we will see these homes return to full assessment in the near future—and the lives of these homeowners return to normal.

Unfortunately, Tolland, like many other smaller, primarily-residential communities, is hamstrung by a lack of diversified revenue sources, limited growth in grand list, the continuation of expensive unfunded mandates, and the constant uncertainty of the State’s fiscal situation. Tolland’s financial stability will also be impacted by the need to address concerns with the Birch Grove Primary School’s crumbling foundation. Replacement of the foundation will cause an increase in debt service starting in FY 2020-21 and for the following five fiscal years. We thank the voters for approving the bond referendum which allows us to move forward with the reconstruction project in partnership with the State which has committed to fund 52% of the cost. We are also working with Congressman Courtney’s Office to obtain federal assistance to cover some or all of the Town’s cost, if possible. The project is already progressing: the architects are working with School and Town Officials to develop options for temporary space for classrooms during the construction period.

In addition to the impact from the Governor’s proposed budget, our costs have increased as follows:

- The Board of Education’s budget was increased by 0.84% or \$332,998.
- The Town budget was increased by 1.76% or \$209,898.

Major changes in the Town budget are as follows:

Item	Cost Increase
Salary increases	\$93,236
FICA, Medicare, Employee Deferred Contribution Plan	\$12,728
Health insurance premiums	\$48,902
Planning & Zoning Commission, for professional assistance in revising Zoning regulations in accordance with the POCD.	\$15,000
Recreation – Phase-in of costs for utilities at the Recreation Center. Several years ago, these costs (\$27,000 in total) were paid from the Recreation Fund which was a source of revenue to the Town and assisted the Town in reducing the general fund budget. However, the Rec Fund is not growing as it has in the past and is no longer able to fund capital improvements and utilities.	\$9,000
Engineering Services – After many years of having a full-time Town Engineer, two years ago the Town switched to using a Consulting Engineer on an as-needed basis because we couldn’t find a permanent hire. Additional engineering tasks this coming year require an increase in funding.	\$33,000

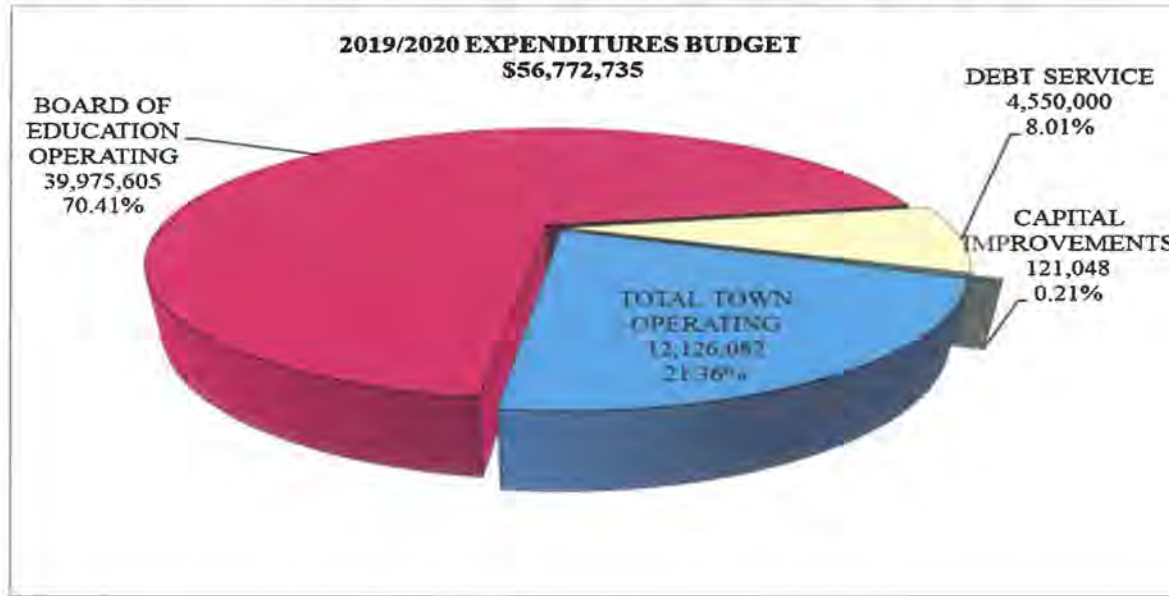
Based on current trends, our health insurance consultants advised us that we will save about \$12,500 for the Town and \$91,000 for the Board of Education without any change in this year’s budget. Unfortunately, even with these savings, we had to eliminate the one free bulky waste pickup.

Our Grand List continues to show slow growth with this year’s increase being 0.296% which will result in an increase in tax revenue of \$132,573. However, this continued minimal growth demonstrates that growth in the Grand List is not going to become a significant source of revenue for the foreseeable future.

Over the last three years, except for the year impacted by the State-mandated revaluation, our community has had an average mill rate increase of 2.06%—lower than the average consumer price index for the same period of 2.1%. Over the last five years, the year-to-year increase in Town Government spending has averaged only 1.65%. Tolland has certainly done its part to be fiscally responsible during that time. The budget continues to serve as a policy document, a financial plan and a means to educate and inform the residents of the Town about where the resources of the Town are allocated and what the Town does with the resources it is given.

The budget put forth by the Town Council and approved by the voters increases overall expenditures by 1.07%. Town operating expenses increase by 1.76% or \$209,898, and the Board of Education expenses increase by 0.84% or \$332,998. Capital improvements also increases by \$59,142. The use of Fund Balance is budgeted at \$300,000. The tax increase necessary to support this budget is 1.05 mills or a 3.00% increase in the mill rate.

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



Each year we show the tax impact on the average low/middle/high assessed homes. After revaluation, the average assessments for these homes are \$117,093, \$188,285, and \$360,369, respectively.

Property Tax Impact of the Town Managers Proposed Budget for Three Average Assessments				
2014 Assessment	Market Value	Taxes at 35.00	Taxes at 36.05	Difference per year
\$117,093	\$167,276	\$4,098	\$4,221	\$123
\$188,285	\$268,979	\$6,590	\$6,788	\$198
\$360,369	\$514,813	\$12,613	\$12,991	\$378

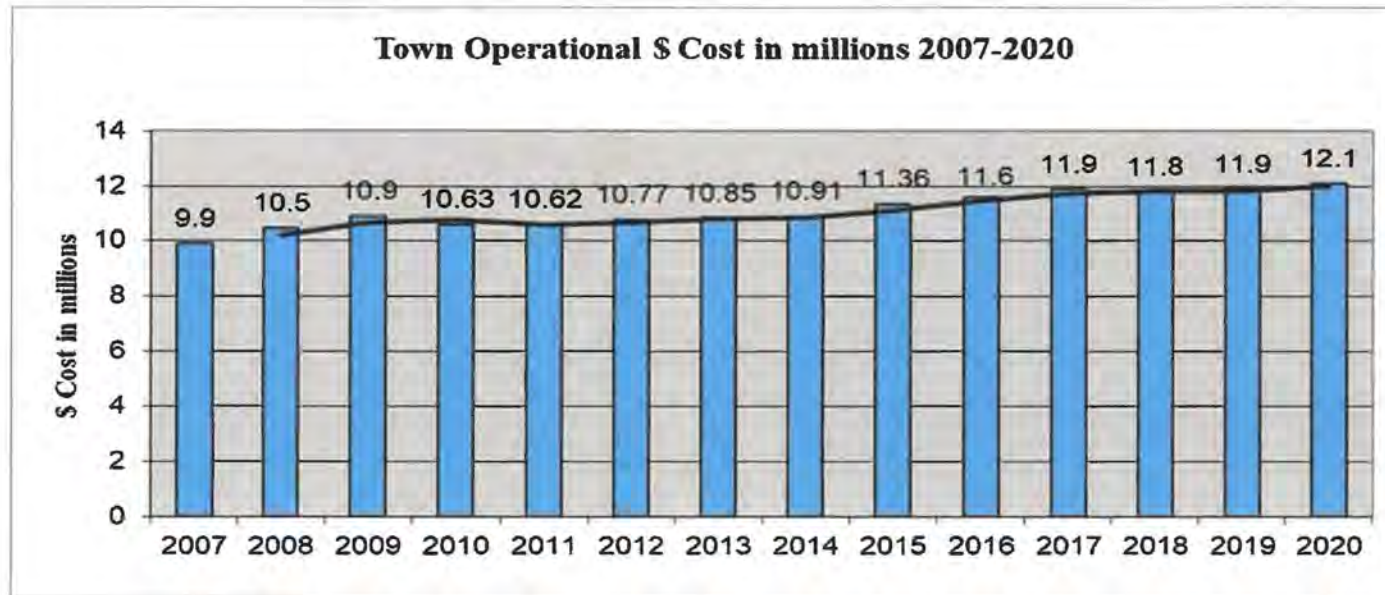
Even as we have held the line on general expenditures, we are very proud of what we have achieved because of the efforts of the Town's dedicated staff. For example, this last year we:

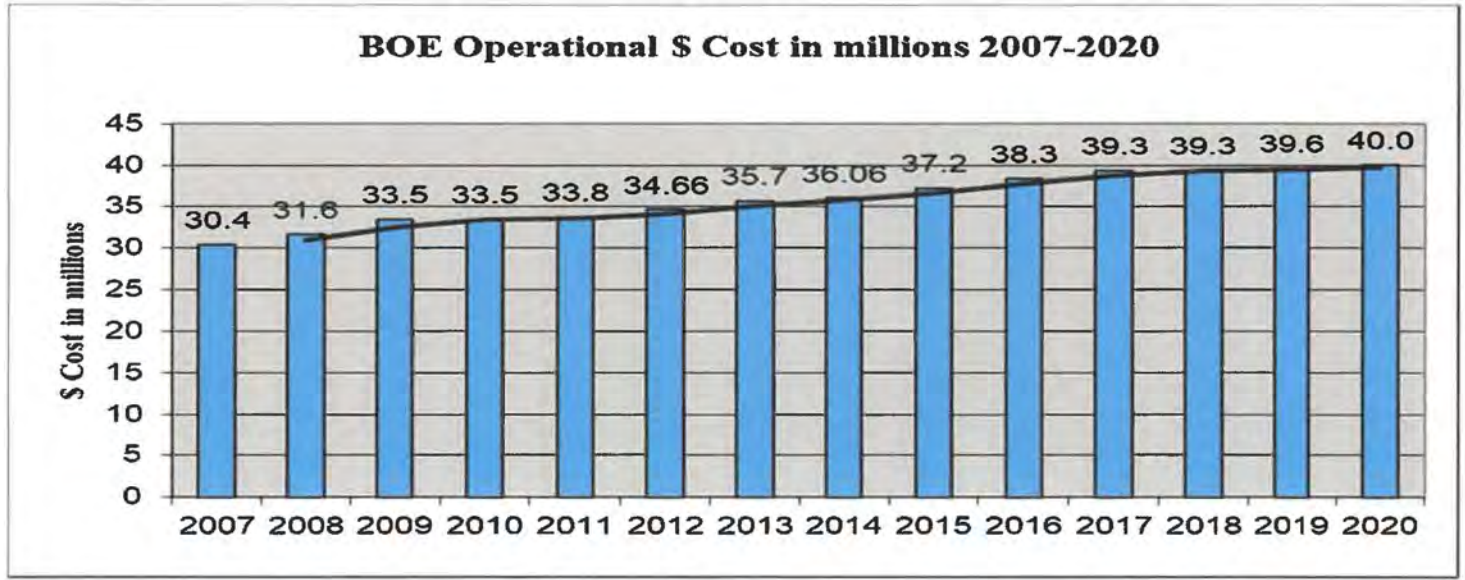
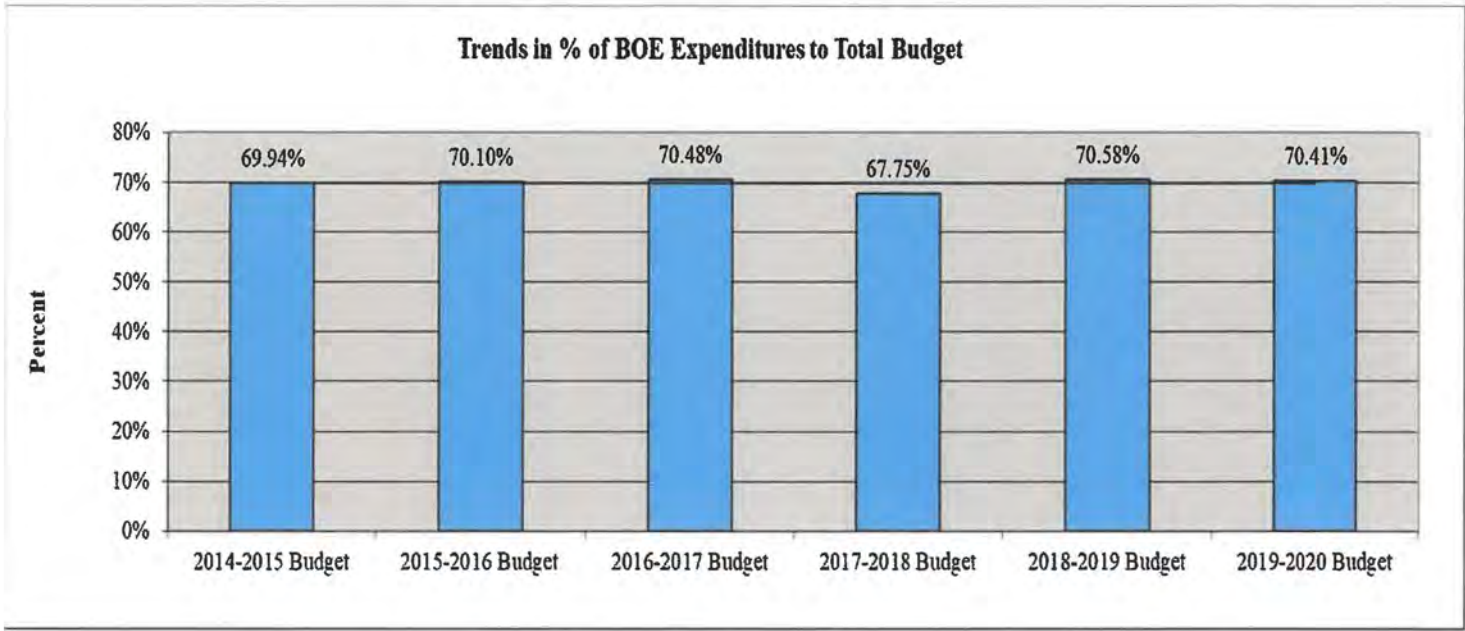
- Reaffirmed Tolland's Triple-A financial rating from Standard and Poor's and Fitch;
- Completed the construction of the expansion of the Highway Garage; and
- Started the construction for the conversion of the former Parker School into 36 units of elderly housing, funded by State grants.

This coming fiscal year has a long list of tasks and projects which are quite substantial, including:

- Continuing to work on addressing the issue of residential and commercial crumbling foundations;
- Addressing the need to replace the foundation of Birch Grove Primary School;
- Completing the Tolland Green Project;
- Exploring regionalization of some Town services;
- Ensuring adequate funds for Town and BOE services through these difficult economic times;
- Working with a new Town Manager, setting strategic goals, expectations and objectives for the Town; and
- Starting a review of facility needs within the Fire Department.

It would be unrealistic to expect any substantial growth in state aid to lessen the burden on Tolland's taxpayers. We are already overburdened by reliance on property tax as the main source to fund the cost of Town and School operations. We are closely monitoring our current year's revenue projections, and we are expecting several of those will be reduced this coming year. For example, in 2007-08 we received \$419,106 in interest income. Today we are budgeting only \$175,000. Pequot funds were at \$87,657 last year, and next year they will be \$0. Conveyance tax was budgeted at \$191,624 last year, and next year we're projecting about \$160,000.





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. The Town Council approves of an average of not more than 2.00% for all employees involved be provided. It is important for succession purposes and for fair compensation that we ensure that our ranges and salaries within ranges are competitive with the general marketplace.

All too often in difficult budget years there is a tendency to try and save money by deferring maintenance of facilities and equipment. In the current year's budget, the Town Council 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 increasing repairs and outages associated with old heavy equipment. This year, we recommended general fund expenditure for capital improvements of \$121,048.

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 which not to intrude on the rural village atmosphere, and the strong education system are just some of the reasons people are willing to make a significant financial investment to move and stay in our community. Continued change in our community is inevitable, and the impact of some of the change may be that additional funds, when available, are needed for municipal services even during difficult times. Having a vibrant, growing community remains a better position to be in than to be a community which 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 interests 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. To maintain a vibrant municipal government and a growing community we must all recognize that the type of sacrifices we are being asked to make at this time will, in the long run, build a stronger community, state and nation.

Respectfully submitted,



William N. Eccles
Town Council Chairman

TOWN OF TOLLAND GENERAL FUND BUDGET SUMMARY				
2017-2018 Adopted Budget	2018-2019 Adopted Budget	BUDGET APPROPRIATIONS:	2019-2020 Adopted Budget	PERCENT CHANGE FROM PRIOR BUDGET
2,899,678	2,937,288	General Government	2,979,678	
431,742	415,570	Planning and Community Development	437,295	
910,796	918,468	Community Services	934,157	
4,409,792	4,410,043	Public Works and Environmental Maintenance	4,494,404	
1,996,015	2,139,104	Public Safety Services	2,128,204	
1,133,698	1,095,711	Finance and Records	1,152,344	
11,781,721	11,916,184	TOTAL -- TOWN GOVERNMENT	12,126,082	1.76%
39,333,948	39,642,607	Board of Education Operations	39,975,605	
39,333,948	39,642,607	TOTAL -- BOARD OF EDUCATION	39,975,605	0.84%
51,115,669	51,558,791	TOTAL -- OPERATING TOWN AND BOARD OF EDUCATION	52,101,687	1.05%
4,550,000	4,550,000	Debt Service	4,550,000	0.00%
54,578	61,906	Teachers Retirement	0	
4,604,578	4,611,906	General Fund Contribution for Capital Improvements	121,048	95.54%
		TOTAL -- CAPITAL IMPROVEMENTS AND DEBT SERVICE	4,671,048	
55,720,247	56,170,697	TOTAL TOWN APPROPRIATIONS	56,772,735	1.07%
11,800,694	11,141,196	LESS: Estimated Revenues from Non-Tax Sources	10,603,705	
400,000	690,000	LESS: General Fund Balance Applied	300,000	
43,519,553	44,339,501	AMOUNT TO BE RAISED BY CURRENT TAXES	45,869,030	
55,720,247	56,170,697	TOTAL TOWN REVENUES	56,772,735	1.07%
1,275,263,617	1,278,985,708	NET GRAND LIST REAL ESTATE, MOTOR VEHICLE AND PERSONAL PROPERTY	1,282,255,811	
7,300,000	7,300,000	LESS: Senior Tax Relief Program	6,500,000	
8,546,424	8,546,424	LESS: Corrections, and Assessment Appeals	5,031,020	
500,000	500,000	PLUS: New Construction	700,000	
15,000,000	16,000,000	PLUS: Motor Vehicle Supplement	16,800,000	
		LESS: Crumbling Foundation Reductions	3,000,000	
1,274,917,193	1,279,639,284	NET TAXABLE GRAND LIST	1,288,224,791	
1,262,168,021	1,266,842,891	NET ADJUSTED COLLECTIBLE GRAND LIST @ 99.0%	1,275,342,543	
34.48	35.00	MILL RATE	36.05	3.00%

THREE YEAR REVENUE AND EXPENDITURE COMPARISON

	2017-2018 Actual	2018-2019 Adopted Budget	2019-2020 Adopted Budget	\$ Change 2018/19 to 2019/2020	% Change 2018/19 to 2019/2020
PROPERTY TAXES	44,200,499	44,845,724	46,306,504	1,460,780	3.26%
STATE & FEDERAL GRANTS	520,776	204,435	517,805	313,370	153.29%
LICENSES, PERMITS & FEES	271,501	238,500	258,500	20,000	8.39%
CHARGES FOR CURRENT SERVICES	375,545	356,940	323,940	(33,000)	-9.25%
INVESTMENT INCOME/OTHER REVENUE	302,093	90,000	190,000	100,000	111.11%
EDUCATION GRANTS	9,340,930	9,745,098	8,875,986	(869,112)	-8.92%
CONTRIBUTION FROM FUND BALANCE	0	690,000	300,000	(390,000)	-56.52%
REVENUE TOTALS	<u>55,011,344</u>	<u>56,170,697</u>	<u>56,772,735</u>	<u>602,038</u>	<u>1.07%</u>
TOTAL TOWN OPERATING	11,430,010	11,916,184	12,126,082	209,898	1.76%
BOARD OF EDUCATION OPERATING	38,113,122	39,642,607	39,975,605	332,998	0.84%
CAPITAL IMPROVEMENTS	54,578	61,906	121,048	59,142	95.54%
TEACHERS RETIREMENT	0	0	0	-	
DEBT SERVICE	4,557,129	4,550,000	4,550,000	-	0.00%
EXPENDITURES TOTALS	<u>54,154,839</u>	<u>56,170,697</u>	<u>56,772,735</u>	<u>602,038</u>	<u>1.07%</u>

GENERAL FUND FINANCIAL RESULTS AND ADOPTED BUDGET

	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019 Estimated Actual	2019-2020 Adopted Budget
	Actual	Actual	Actual	Actual		
Revenues:						
Property taxes	\$ 40,552,478	42,183,337	43,606,051	44,200,499	44,989,404	46,306,504
Intergovernmental	11,688,788	11,624,165	11,626,792	9,861,706	9,964,557	9,393,791
Charges for services, Licenses, Permits and Fees	624,188	585,333	681,566	647,046	601,956	582,440
Investment income	64,466	70,918	90,895	115,143	250,000	175,000
Other revenues	45,741	75,225	46,090	116,672	30,000	15,000
Total revenues	52,975,661	54,538,978	56,051,394	54,941,066	55,835,917	56,472,735
Expenditures:						
Current:						
General government	2,766,498	2,808,657	2,866,904	2,893,573	2,815,218	2,979,678
Planning and community development	353,218	348,251	400,984	433,219	414,270	437,295
Community services	853,678	938,655	941,530	907,175	904,445	934,157
Public works	4,427,252	4,315,317	4,413,405	4,384,733	4,407,880	4,479,404
Public safety services	1,832,529	1,806,659	1,945,099	1,682,030	2,051,318	2,128,204
Finance and records	926,869	967,252	931,217	943,671	957,089	966,640
Contingency and other	135,177	56,341	218,567	160,609	104,336	185,704
Board of Education	37,177,650	38,261,928	38,889,235	38,113,122	39,642,607	39,975,605
Debt service	4,443,249	4,105,344	4,550,091	4,557,129	4,550,000	4,550,000
Teachers Retirement						
Total expenditures	52,916,120	53,608,404	55,157,032	54,075,261	55,847,163	56,636,687
Excess of Revenues over Expenditures	59,541	930,574	894,362	865,805	(11,246)	(163,952)
Other Financing Sources (Uses):						
Sources:						
Bond Premium						
Cancellation of prior year purchase orders	1,374	8,310	178,154	70,278		
Contribution of fund balance						
Contribution of fund balance - other fund	15,302		15,000			
Contribution of Fund Balance for Storm Fund Assigned Balance						
Uses:						
Additional appropriation bond premium						
Transfer to Capital Improvement fund from General Fund - Education	(86,456)	(183,814)	(54,578)	(54,578)	(105,000)	(121,048)
Transfer to Capital Improvement fund from General Fund					(61,906)	
Transfer to Capital Improvement fund from General Fund - Potential Education					(460,124)	
Transfers out (General Fund to Debt Service Fund)	(99,000)	(443,669)				
Transfers out (General Fund to new Storm Reserve Fund)						
Transfers out (Dog, Sewer Reserve and Other Funds)	(25,000)	(25,000)	(242,615)	(25,000)	(25,000)	(15,000)
Transfers out (Education Reserve Fund)	(75,217)	(25,982)			(393,339)	
Net other financing (Uses) Sources	(268,997)	(670,155)	(104,039)	(9,300)	(1,045,369)	(136,048)
Excess of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	(209,456)	260,419	790,323	856,505	(1,056,615)	(300,000)
Fund Balance at Beginning of Year	7,312,690	7,103,234	7,363,653	8,153,976	9,010,481	7,953,866
Fund Balance, budgetary basis at End of Year	\$ 7,103,234	7,363,653	8,153,976	9,010,481	7,953,866	7,653,866
Fund Balance as a percentage of budgetary expenditures	13.35%	13.56%	14.70%	16.64%	13.98%	13.48%
Fund Balance, GAAP basis:						
Committed for Education & Other funds Use	75,249	63,813	46,580	46,580	421,522	421,522
Encumbrances included as expenditures in budgetary basis	1,113,237	1,291,606	1,754,146	1,582,231	1,200,000	1,200,000
Prior year Encumbrances	174,500	223,367	69,136	91,133	200,000	200,000
Assigned and Unassigned fund balance, GAAP basis at the End of the Year	\$ 8,466,220	\$ 8,942,439	\$ 10,023,838	\$ 10,730,425	\$ 9,775,388	\$ 9,475,388
Assigned with designation for specific purpose in future budget	(250,000)	(150,000)	(400,000)	(690,000)	(300,000)	(300,000)
Assigned for encumbrances	(1,287,737)	(1,614,973)	(1,823,282)	(1,673,364)	(1,200,000)	(1,200,000)
Restricted for use of Bond Premium for Debt Payments						
Supplemental appropriation of Use of Fund Balance	(75,249)	(63,813)	(46,580)	(46,580)	(421,522)	(421,522)
Unassigned and available Fund Balance (GAAP Basis)	6,853,234	7,113,653	7,753,976	8,320,481	7,853,866	7,553,866
GAAP Basis Expenditures (Includes Excess Cost)	57,685,731	59,387,889	63,172,806	63,179,227	64,442,812 *	65,731,668 *
Unassigned Fund Balance as a percentage of GAAP expenditures	11.88%	11.98%	12.27%	13.17%	12.19%	11.49%

TOWN OF TOLLAND
PERCENTAGES OF TOTAL REVENUES AND EXPENDITURES

Revaluation year

<i>Revenues</i>	2013-2014 Budget	2014-2015 Budget	2015-2016 Budget	2016-2017 Budget	2017-2018 Budget	2018-2019 Budget	2019-2020 Proposed
Property Taxes	75.76	76.30	76.83	77.66	78.89	79.79	81.56
State and Federal Grants	1.22	1.18	1.15	1.56	0.91	0.36	0.91
Licenses, Permits and Fees	0.41	0.43	0.65	0.47	0.49	0.47	0.46
Charges for Current Services	0.74	0.72	0.63	0.59	0.61	0.64	0.57
Investment Interest/Other	0.09	0.12	0.11	0.10	0.13	0.16	0.33
Educational Related Grants	21.08	20.76	20.18	19.34	18.25	17.35	15.63
Use of Fund Balance	0.70	0.49	0.46	0.27	0.72	1.23	0.53
	100.00	100.00	100.00	100.00	100.00	100.00	100.00

<i>Expenditures</i>	2013/14	2014/15	2015/16	2016/17	2017-2018	2018-2019	2019-2020
Town Operating							
General Government	5.18	5.27	5.20	5.13	5.20	5.23	5.25
Planning & Community Development	0.63	0.66	0.65	0.72	0.77	0.74	0.77
Community Services	1.61	1.56	1.69	1.66	1.63	1.63	1.65
Public Works	8.45	8.34	8.22	7.94	7.91	7.85	7.92
Public Safety	3.17	3.46	3.43	3.65	3.58	3.81	3.75
Records/Financial	1.67	1.71	1.78	1.77	1.69	1.69	1.70
Contingency/Other	0.33	0.36	0.28	0.40	0.35	0.26	0.33
Total Town Operating	21.04	21.36	21.25	21.27	21.14	21.21	21.36
Education	69.55	69.94	70.10	70.48	70.59	70.58	70.41
Debt Service	9.14	8.54	8.32	8.15	8.17	8.10	8.01
Teachers Retirement							
Capital Improvements	0.27	0.16	0.34	0.10	0.10	0.11	0.21
	100.00	100.00	100.00	100.00	100.00	100.00	100.00

Mill Rate	30.19	31.05	33.36	34.19	34.48	35.00	36.05
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Grand Levy	39,159,905	40,444,416	41,832,151	43,257,259	43,959,145	44,787,375	46,332,354
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Mill Rate Increases	1.04	0.86	2.31	0.83	0.29	0.52	1.05
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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. Detail of all expenditures, including Capital Improvement projects, is 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 15,000 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 was ranked 34th on Money Magazine's 2015 "100 Best Places to Live" in the United States.

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 on the basis of 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 for 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. Approximately 504 residences, 34 commercial accounts with multiple businesses, 3 municipal and 3 Board of Education buildings, and the Merrow Road Island Irrigation system are serviced by the Tolland Water 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

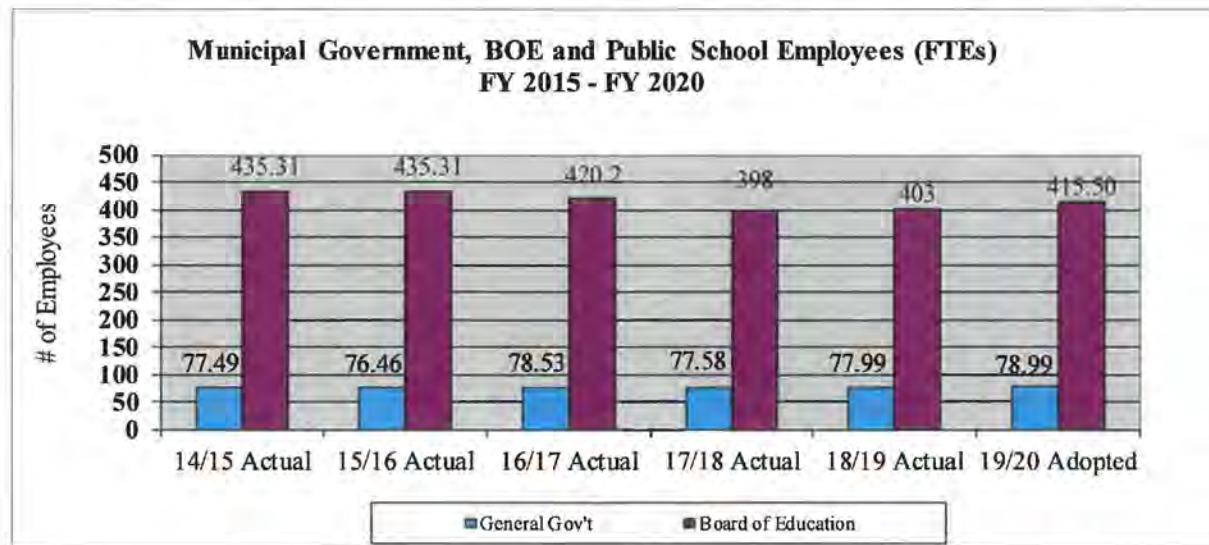
An elected Board of Education of nine members makes the policy for the Town’s kindergarten through grade twelve educational systems. It appoints the Superintendent of Schools who has responsibility for administration of the Tolland School System. Tolland schools, as of October 2018, had an enrollment of approximately 2,393 students being taught in four facilities:

Birch Grove Primary School (grades pre-K–2)	477 students
Tolland Intermediate School (grades 3–5)	515 students
Tolland Middle School (grades 6–8)	574 students
Tolland High School (grades 9–12)	827 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

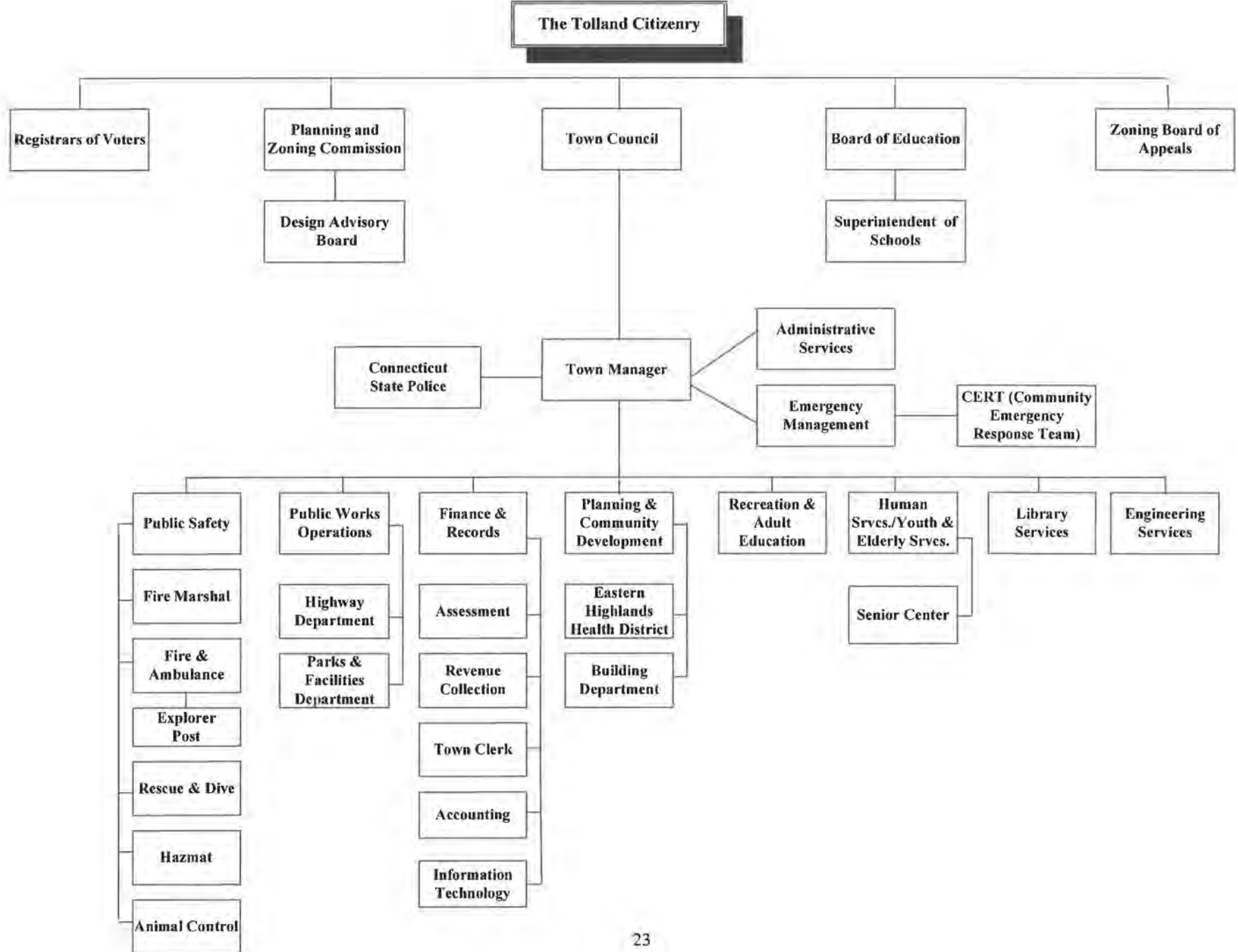
The following chart shows totals for full-time and full-time equivalent employees over the last six fiscal years.



- 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: 352.5 tax supported position, 63 Non-Board funded positions.

Town of Tolland

Organization Chart



**TOWN OF TOLLAND
MUNICIPAL EMPLOYEES – FULL-TIME EQUIVALENTS**

Position Title	Actual 2016 - 2017	Actual 2017 - 2018	Actual 2018 - 2019	Adopted 2019 - 2020	Position Title	Actual 2016 - 2017	Actual 2017 - 2018	Actual 2018 - 2019	Adopted 2019 - 2020
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	11.00	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
PLANNING & COMMUNITY DEVELOPMENT:					P/T Custodian	1.00	1.10	.60	.60
Building Inspector	1.00	1.00	1.00	1.00	Mechanic	3.00	3.00	3.00	3.00
Administrative Secretary	1.00	1.00	1.00	1.00	Truck Driver	4.00	4.00	4.00	4.00
Director of Planning & Community Development	1.00	1.00	1.00	1.00	Equipment Operator	4.00	4.00	4.00	4.00
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
COMMUNITY SERVICES:					Asst. Public Safety Director	1.00	0.00	0.00	0.00
Asst. Director Human Services <i>(part funded by Grant)</i>	1.00	1.00	1.00	1.00	Firefighter/EMT	6.00	6.00	5.00	5.00
Senior Center Director	1.00	1.00	1.00	1.00	Executive Secretary (Fire)	1.00	1.00	1.00	1.00
Elderly Outreach Caseworker	1.00	1.00	1.00	1.00	Admin. Sec. (Fire/Troopers)	1.28	1.54	1.54	1.54
Director of Human Services	1.00	1.00	1.00	1.00	Animal Control Officer	.86	.86	.86	.86
Human Services Case Manager	1.00	1.00	1.00	1.00	Fire Marshal/Asst. to PSD	1.00	1.00	1.00	1.00
Administrative Secretary-Human Services	.71	.71	.71	.71	Fire Captain	0.00	0.00	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	2.97	2.88	2.88	Senior Account Clerk/IT Technician	1.00	1.00	1.00	1.00
Director of Recreation & Adult Education	1.00	1.00	1.00	1.00	Assessor	1.00	1.00	1.00	1.00
Administrative Secretary <i>(funded by Recreation)</i>	1.00	1.00	1.00	1.00	Deputy Assessor	1.00	1.00	1.00	1.00
ENGINEERING:					Assessment Technician	1.00	1.00	1.00	1.00
Town Engineer	0.00	0.00	0.00	1.00	Collector of Revenue	1.00	1.00	1.00	1.00
PUBLIC WORKS:					Asst. Collector of Revenue	2.00	1.00	1.00	1.00
Public Works Director	1.00	1.00	1.00	1.00	Account Clerk I	0.00	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				
						78.53	77.58	77.99	78.99

TOLLAND PUBLIC SCHOOLS

2019 - 2020 Budget

Personnel Positions

Districtwide

	Actual	Projected	Difference
Staff Positions	2018-2019	2019-2020	
Birch Grove Primary School			
Teacher	37.3	37.3	0.0
Paras and nurses	22.1	22.1	0.0
Tolland Intermediate School			
Teacher	46.2	46.2	0.0
Paras and nurses	26.8	26.8	0.0
Tolland Middle School			
Teacher	53.5	53.0	-0.5
Paras and nurses	19.0	19.0	0.0
Tolland High School			
Teacher	63.0	64.0	1.0
Paras and nurses	10.7	10.7	0.0
Custodial & Maintenance Operations	22.0	22.0	0.0
Central Office	7.0	7.0	0.0
Principals' Office	19.8	19.8	0.0
Systemwide (Curr & Instr/SPED/Tech)	23.7	24.7	1.0
TOTAL BOE FUNDED POSITIONS	351.0	352.5	1.5
Grant/Self-funded			
Certified Grant Regular Education	0.6	0.6	0.0
Certified Grant Special Education	1.0	1.0	0.0
Non-Certified Grant	28.1	28.1	0.0
Family Resource Ctr Grant	1.7	1.7	0.0
FRC Before & After School Program	10.5	10.5	0.0
Food and Nutrition Services	21.1	21.1	0.0
TOTAL GRANT/SELF-FUNDED POSITIONS	63.0	63.0	0.0
GRAND TOTAL	414.0	415.5	1.5

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 has taken a balanced approach to development with a strong emphasis on land preservation and a proactive approach to encouraging commercial growth. Key focus areas for growth include the Business Park, Tolland Village Area, Technology Campus Zone and the Gateway Design District.

With the assistance of State grants, Tolland provided infrastructure to support business development in the Business Park, including Dari Farms facility, NESTEEL, and others. The Town recently sold a 16-acre vacant parcel in the business park to a local business that plans to build approximately 30,000 square feet.

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 has seen a number of vacant spaces filled in the past year, including personal services, contractor offices, a photographer, a cabinet maker and other uses.

Construction has been completed on a 1.3 megawatt solar photovoltaic system on a town property. This project provides lease revenue to the town and lower-cost energy for a number of town buildings through "virtual net metering."

The Town has made investments in infrastructure to support business development in other parts of town, in addition to the Business Park. The town extended sewers from Old Post Road through the Gateway Design District to the new High School and down Route 195 to the Technology Campus Zone.

Residential growth includes new single-family homes and the build-out of an active adult community and other previously approved subdivisions. An 87-unit town house development is just starting construction and a 12-unit multi-family development was approved but not yet built. Residents continue to invest in the existing housing stock with additions, new pools, solar panels and other property improvements.

Tolland remains attractive to business development with a median household income (\$109,382 according to the US Census Bureau, American Community Survey, 2016 estimates) that is 52% higher than the State's median income; a highly educated workforce (44% have a bachelor's degree or higher), and low unemployment rate (3.1% in February 2019 vs. the State of CT 4.4% for the same period).

Major Initiatives

Construction by the State to improve the Route 195 corridor through a key commercial area in Tolland was completed in the Fall of 2017. The State began construction on the Tolland Green Road Improvements, which was the subject of planning studies for many years. That project 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 is underway. The units will help meet Tolland's great need for our aging population.

The Planning and Zoning Commission is updating 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 is updated every 10 years in order to remain eligible for various state funding programs. The process, which began in the Spring of 2018, has engaged the public and boards and commissions. The Commission anticipates having a new plan adopted by October, 2019.

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

COMPARISON OF 2014 THRU 2019 STATE AND FEDERAL COMPETITIVE GRANTS

Program/Description	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 DEM and Homeland
FEMA Grant - estimate based on 75% reimbursement rate				91,057			Public Works/Fire Dept./BOE	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	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	DOT
Juvenile Accountability Block Grants				16,466	30,000	10,000	Human Services	OPM
	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 11, 2018	Capital Improvement Plan data for Department Heads and Boards & Commissions submitted to Manager
Mid-October	Capital Budget Review meetings
Week of Dec. 10, 2018	Manager submits Capital Improvement Plan to Council
January 10, 2019	Department Heads submit Budget to Manager
February 5, 2019	Advertise Public Hearing
February 14, 2019	Capital Budget Public Hearing – Council Chambers – 7:00 p.m.
February 14, 2019	Board of Education submits Budget to Manager
February 25, 2019	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 6, 2019	Manager submits Budget to Council
March 7, 2019	Advertise Public Hearing
March 13, 2019	Manager discusses Budget w/Council – Council Chambers – 7:00 p.m.
March 14, 2019	Manager discusses Board of Education Budget w/Council – Library Program Room – 7:00 p.m.
March 19, 2019	Manager discusses Budget w/Council – Council Chambers – 7:00 p.m.
March 21, 2019	<u>PUBLIC HEARING</u> on Manager’s Recommended Budget: Board of Education, Town Government, Capital Improvement Plan – Tolland High School Auditorium – 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 and 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 the purpose of discussing the appropriation request of the Board of Education on or before April 11th.

March 26, 2019	Council Discussion – Budget Finalized – Council Chambers – 6:00 p.m.
April 8, 2019	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 22, 2019	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 23, 2019	Budget Presentation – Senior Center – 12:30 p.m.
May 7, 2019	Annual Budget Referendum
By May 14, 2019	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 for postponement of 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 developed and continues to modify, a "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 2017-18	Adopted 2018-2019	Estimated Actual 2018-2019	Proposed 2019-2020	Estimated 2020-2021
PROPERTY TAXES	44,200,499	44,845,724	44,989,404	46,306,504	48,811,966
Current Taxes	43,129,357	43,779,501	43,900,000	45,263,390	47,841,966
Prior Year Taxes	307,096	319,423	305,904	257,474	255,000
Interest and Lien Fees	170,857	160,000	160,000	160,000	160,000
Motor Vehicle and Supplement	570,609	560,000	600,000	605,640	535,000
Suspense	1,895	800	3,500	1,000	1,000
Telecommunications Access Line	20,685	26,000	20,000	19,000	19,000
STATE AND FEDERAL GRANTS	520,776	204,435	219,288	517,805	517,805
Elderly Circuit Breaker	0	0	0	0	0
State Property Pilot	0	0	0	24,569	24,569
Interest Subsidy	3,874	0	0	0	0
Bond Subsidy	257,695	0	0	0	0
SDE/MH & AS/DEEP Grants	23,008	20,000	22,000	22,000	22,000
Civil Defense Grant	9,893	5,000	7,000	6,000	6,000
Mashantucket Pequot	34,843	0	0	0	0
Miscellaneous	43,384	41,500	42,000	42,000	42,000
Disability Grant	1,396	0	1,395	1,395	1,395
Veterans	8,748	0	8,458	8,300	8,300
Town Clerk Record Preservation	4,000	4,000	4,500	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	48,871	48,871	322,977	322,977
INVESTMENT INCOME	231,815	90,000	280,000	190,000	165,000
Interest Income	115,143	75,000	250,000	175,000	150,000
Other Revenues	116,672	15,000	30,000	15,000	15,000
LICENSE, PERMITS & FEES	271,501	238,500	236,616	258,500	216,000
Zoning Permit Fees	8,820	8,200	8,000	8,200	8,200
Building Permit Fees	213,525	180,000	180,000	205,000	160,000
Fines, Fees and Licenses	472	300	1,016	300	300
Pistol Permits	4,550	7,000	5,500	4,500	4,500
DMV Reporting Fees	16,326	16,000	16,000	16,000	16,000
Town Clerk Fees	18,919	17,000	17,500	17,000	17,000
Library Fees	8,889	10,000	8,600	7,500	10,000
CHARGES FOR CURRENT SERVICES	375,545	356,940	365,340	323,940	339,940
Planning and Zoning and IWWC	4,445	2,000	4,500	2,000	2,000
Rents/PILOTS	34,130	32,000	32,000	32,000	32,000
Property Conveyance Tax	167,944	150,000	165,000	160,000	160,000
Document Recording Fees	67,106	70,000	67,000	70,000	70,000
Map and Copy Sales	12,490	12,000	12,000	12,000	12,000
Town Preservation	5,133	5,000	5,000	5,000	5,000
Zoning Board of Appeals	3,082	1,800	1,800	1,800	1,800
Public Safety Services	874	1,000	900	1,000	1,000
Solid Waste Fees	40,271	43,000	37,000	0	16,000

FISCAL YEARS:	Actual 2017-18	Adopted 2018-2019	Estimated Actual 2018-2019	Proposed 2019-2020	Estimated 2020-2021
Ambulance	39,140	39,140	39,140	39,140	39,140
Notary Fees	930	1,000	1,000	1,000	1,000
EDUCATION GRANTS	9,340,930	9,745,098	9,745,269	8,875,986	7,959,832
Adult Education	8,627	8,265	8,436	9,115	9,115
ECS Education Grant	9,332,303	9,736,833	9,736,833	8,866,871	7,950,717
OTHER FINANCING SOURCES	0	690,000	1,056,615	300,000	300,000
TOTAL REVENUES	54,941,066	56,170,697	56,892,532	56,772,735	58,310,543
EXPENDITURES:					
TOWN OPERATING BUDGET	11,430,010	11,916,184	11,679,556	12,126,082	12,396,154
		0.00%		1.76%	2.23%
EDUCATION OPERATING BUDGET	38,113,122	39,642,607	40,035,946	39,975,605	40,775,117
		0.00%		0.84%	2.00%
TOTAL TOWN & BOE OPERATING BUDGETS	49,543,132	51,558,791	51,715,502	52,101,687	53,171,271
PERCENTAGE CHANGE FOR OPERATIONS ONLY		0.00%		1.05%	2.05%
DEBT SERVICE	4,557,129	4,550,000	4,550,000	4,550,000	4,550,000
		0.00%		0.00%	0.00%
CAPITAL IMPROVEMENT FUND	54,578	61,906	627,030	121,048	382,482
		0.00%		95.54%	215.98%
TEACHERS RETIREMENT					206,790
TOTAL EXPENDITURES	54,154,839	56,170,697	56,892,532	56,772,735	58,310,543
REQUIRED MILL RATE TO BALANCE BUDGET		35.00		36.05	To be determined
PROJECTED MILL RATE INCREASE TO BALANCE BUDGETS				1.05	Based on Grand List
PROJECTED ANNUAL TAX INCREASE PERCENTAGE				3.00%	

Assumptions:

Used a combination of most recent State of CT grant information & best estimates for potential future reductions
 Worked with Planning to try to estimate potential development revenues
 Debt Service is based on Debt Management Plan
 Trended historical revenues
 Used two percent increase in future year
 CIP Plan includes funding for Sewer Plant Improvements in future years
 Estimated FY 18-19 results are highly subject to change

Note: This document is based upon variability in State Revenues estimated in FY 19-20 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 2019-2020 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
1. Achieve cost savings and operational efficiencies by sharing additional services among Board of Education and Town departments, and by identifying cost savings and cost avoidance measures.	○	●					●		●	○		●	●	○	
2. Achieve cost savings and operational efficiencies by sharing additional services with neighboring towns, and by identifying cost savings and cost avoidance measures.	○	●	●		●	●	●		●	●	●	●	●	○	
3. Bring several key initiatives to successful resolution including the Charter Revision process, police services, Plan of Conservation and Development, Public Works garage, Town Manager search and Parker School Senior Housing.	●	●	●	●		○	●		●	●		●			
4. Implement an economic development strategy for Tolland including the Tolland Village Area, the Technology Campus Zone and the Commercial Industrial Zone.	○	●	●	●	●	○			○	○					○
5. Continue to foster a collaborative environment with other boards and commissions.	●	●												○	●
6. Identify budget contingency plans for unexpected changes in revenue.	●	●							●					○	
7. Continue to actively engage with legislative delegation to advocate for Tolland residents and businesses.	●	●							○					○	○
8. Identify mechanisms to work with civic organizations to achieve Town goals through volunteer efforts.	●	●												●	
9. Enhance communications with residents.	●	●			●									●	
10. Advocate for public policy in support of residents with crumbling foundations.	●	●													
11. Manage our debt service in such a way that the Town has the ability to pay as we go as an option.	○	●							●				○	○	

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.

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

Before GASB 54 the equity of the fund is 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, 2018 was \$8,320,481 or 13.17% of GAAP expenditures. Fund balance may be used by the Town only in accordance with the Town Charter and the Fund Balance Reserve Policy.

**ANALYSIS OF GENERAL FUND BALANCE OF 2019/2020
GENERAL FUND FINANCIAL RESULTS AND ADOPTED BUDGET**

	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
	Actual	Actual	Actual	Actual	Estimated Actual	Proposed Budget	Estimated Budget
Excess of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	-209,456	260,419	790,323	856,505	-1,056,615	-300,000	-300,000
Fund Balance at Beginning of Year	7,312,690	7,103,234	7,363,653	8,153,976	9,010,481	7,953,866	7,653,866
Fund Balance, budgetary basis at End of Year	7,103,234	7,363,653	8,153,976	9,010,481	7,953,866	7,653,866	7,353,866
Fund Balance as a percentage of budgetary expenditures	13.35%	13.56%	14.70%	16.64%	13.98%	13.48%	12.62%
Fund Balance, GAAP basis:							
Committed for Education & Other funds Use	75,249	63,813	46,580	46,580	421,522	421,522	421,522
Encumbrances included as expenditures in budgetary basis	1,113,237	1,291,606	1,754,146	1,582,231	1,200,000	1,200,000	1,200,000
Prior year Encumbrances	174,500	223,367	69,136	91,133	200,000	200,000	200,000
Assigned and Unassigned fund balance, GAAP basis at the End of the Year	8,466,220	8,942,439	10,023,838	10,730,425	9,775,388	9,475,388	9,175,388
Assigned with designation for specific purpose in future budget	-250,000	-150,000	-400,000	-690,000	-300,000	-300,000	
Assigned for encumbrances	-1,287,737	-1,614,973	-1,823,282	-1,673,364	-1,200,000	-1,200,000	-1,200,000
Restricted for use of Bond Premium for Debt Payments							
Supplemental appropriation of Use of Fund Balance	-75,249	-63,813	-46,580	-46,580	-421,522	-421,522	-421,522
Unassigned and available Fund Balance (GAAP Basis)	6,853,234	7,113,653	7,753,976	8,320,481	7,853,866	7,553,866	7,553,866
GAAP Basis Expenditures (Includes Excess Cost)	57,685,731	59,387,889	63,172,806	63,179,227	64,442,812	65,731,668	67,046,301 *
Unassigned Fund Balance as a percentage of GAAP expenditures	11.88%	11.98%	12.27%	13.17%	12.19%	11.49%	11.27%
Total Fund Balance as a percentage of GAAP expenditures	14.68%	15.06%	15.87%	16.98%	15.17%	14.42%	13.69%

* Estimated GAAP Expenditures for FY 18-19 & Following years

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		
GOVERNMENTAL FUNDS	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	CI Administration - replacement of Town and BOE pooled vehicles and other Administrative Projects	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.		
	2010	CI BOE - BG, TIS, TMS, THS capital needs						
	2011	CI BOE - BG, TIS, TMS, THS capital for 2016 School Improvement Bond \$9.6 Million Issue						
	2020	CI Cap Equipment - ongoing equipment/vehicle replacement						
	2030	CI Fire & Ambulance - Emergency/Fire Service needs						
	2040	CI Parks & Rec - leisure service capital needs						
	2050	CI Pub Facilities - Town's buildings needs						
	2055	CI Public Works - tree trimming						
	2060	CI Streets & Roads - road/drainage maintenance						
	2070	CI Unallocated - misc reserves for small projects						
	2300	CI CNRE Fund - reserves for nonrecurring projects						
	2301	CI CNRE Fund - reserves for Revaluation						
	3010	Dog	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.		
	3030	Lodge Activity	Non-major / Other governmental funds					
	3035	Fire Training Center	Non-major / Other governmental funds					
	3040	Open Space	Non-major / Other governmental funds					
	3045	Open Space Maintenance Fund	Non-major / Other governmental funds					
	3051	Recreation	Non-major / Other governmental funds					
	3065	Eviction	Non-major / Other governmental funds					
	3070	School Lunch Fund	Non-major / Other governmental funds					
	3071	Education Reserve Fund	Non-major / Other governmental funds					
	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					
	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						
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	Ratcliffe Hicks Memorial School Trust	Non-major / Other governmental funds						

	<u>Fund #</u>	<u>Fund Name</u>	<u>Reporting category</u>	<u>Fund Type</u>	<u>Basis of Accounting</u>	<u>Description of Funds Functions</u>
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			
	5030	Stevenson Trust	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.
	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			The Sewer Fund accounts for the maintenance needs of the sewer system, as well as to receive and remit sewer usage fees to the Town of Vernon.
	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 to be 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 to be 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 to be 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 to be measurable and available only when cash is received by the Town.

Expenditures generally are recorded in the period the liability is incurred. The only exception is for debt service expenditures and 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 (3010) - 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) - is used 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.

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 (6050) – 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

	2017-2018 Actual	2018-2019 Adopted	2019-2020 Adopted	\$ Change 2018/2019 to 2019/2020 Budget	% Change 2018/2019 to 2019/2020 Budget	Percentage of total budget
PROPERTY TAXES	44,200,499	44,845,724	46,306,504	1,460,780	3.26%	81.56%
STATE & FEDERAL GRANTS	520,776	204,435	517,805	313,370	153.29%	0.91%
LICENSES, PERMITS & FEES	271,501	238,500	258,500	20,000	8.39%	0.46%
CHARGES FOR CURRENT SERVICES	375,545	356,940	323,940	(33,000)	-9.25%	0.57%
INVESTMENT INCOME /OTHER	302,093	90,000	190,000	100,000	111.11%	0.33%
EDUCATION GRANTS	9,340,930	9,745,098	8,875,986	(869,112)	-8.92%	15.63%
CONTRIBUTION FROM FUND BALANCE	-	690,000	300,000	(390,000)	-56.52%	0.53%
REVENUE TOTALS	<u>55,011,344</u>	<u>56,170,697</u>	<u>56,772,735</u>	<u>602,038</u>	<u>1.07%</u>	<u>100.00%</u>

REVENUE SUMMARY STATEMENT

Fiscal Year 2019-2020

2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted Budget	2018-2019 Estimated Actual	Account Code	Code Descriptions	2019-2020 Department Proposed	2019-2020 Manager Proposed	2019-2020 Adopted Budget	\$ Change from 2018/2019 Adopted to 2019/2020 Adopted
110 PROPERTY TAXES									
42,410,644	43,129,357	43,779,501	43,900,000	611010	Current Taxes	46,313,541	46,330,627	45,263,390	1,483,889
413,760	307,096	319,423	305,904	611020	Prior Year Taxes	261,000	251,898	257,474	(61,949)
166,826	170,857	160,000	160,000	611030	Interest and Lien Fees	160,000	160,000	160,000	0
0	0	0	0	611039	Motor Vehicle Taxes	0	0	0	0
585,663	570,609	560,000	600,000	611040	Motor Vehicle Supplement	600,000	619,920	605,640	45,640
1,783	1,895	800	3,500	611050	Suspense	1,000	1,000	1,000	200
27,375	20,685	26,000	20,000	631100	Telecommunications Access	19,000	19,000	19,000	(7,000)
43,606,051	44,200,499	44,845,724	44,989,404		Subtotal – Property Taxes	47,354,541	47,382,445	46,306,504	1,460,780
120 STATE AND FEDERAL GRANTS									
70,907	0	0	0	621020	Elderly Circuit Breaker	0	0	0	0
1,610	1,396	0	1,395	621160	Disability Grant	1,395	1,395	1,395	1,395
0	0	0	0	621050	PILOT: State Owned Property	0	24,569	24,569	24,569
12,051	3,874	0	0	621060	Interest Subsidy	0	0	0	0
286,328	257,695	0	0	621070	Bond Subsidy	0	0	0	0
23,307	23,008	20,000	22,000	621100	Youth Services Grants	22,000	22,000	22,000	2,000
5,000	9,893	5,000	7,000	621130	Civil Defense Grant	5,000	6,000	6,000	1,000
34,843	34,843	0	0	621140	Pequot-Mohegan Grant	0	0	0	0
48,357	43,384	41,500	42,000	621150	Miscellaneous	42,000	42,000	42,000	500
8,636	8,748	0	8,458	621170	Veterans	8,300	8,300	8,300	8,300
4,000	4,000	4,000	4,500	621190	Town Clerk Preservation Grant	4,500	5,500	5,500	1,500
85,064	85,064	85,064	85,064	621200	MRSA: Municipal Road Maintenance	0	85,064	85,064	0
303,971	48,871	48,871	48,871	621201	MRSA: Sales Tax Funds	0	322,977	322,977	274,106
884,074	520,776	204,435	219,288		Subtotal – State & Federal Grants	83,195	517,805	517,805	313,370

REVENUE SUMMARY STATEMENT									
Fiscal Year 2019-2020									
2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted Budget	2018-2019 Estimated Actual	Account Code	Code Descriptions	2019-2020 Department Proposed	2019-2020 Manager Proposed	2019-2020 Adopted Budget	\$ Change from 2018/2019 Adopted to 2019/2020 Adopted
				130	LICENSES, PERMITS AND FEES				
218,016	213,525	180,000	180,000	631020	Building Permit Fees	205,000	205,000	205,000	25,000
8,650	8,820	8,200	8,000	631030	Zoning Permit Fees	8,200	8,200	8,200	0
380	472	300	1,016	631040	Fines, Fees and Licenses	300	300	300	0
9,115	4,550	7,000	5,500	631050	Pistol Permits	4,500	4,500	4,500	(2,500)
17,465	18,919	17,000	17,500	631070	Town Clerk Fees	17,000	17,000	17,000	0
8,503	8,889	10,000	8,600	631080	Library Fees	8,500	7,500	7,500	(2,500)
18,356	16,326	16,000	16,000	631095	DMV Reporting Fee	16,000	16,000	16,000	0
280,485	271,501	238,500	236,616		Subtotal -- Licenses, Permits & Fees	259,500	258,500	258,500	20,000
				140	CHARGES FOR CURRENT SERVICES				
3,735	4,445	2,000	4,500	641010	Planning and Zoning and IWWC	2,000	2,000	2,000	0
32,276	34,130	32,000	32,000	641020	Rents/PILOTs	32,000	32,000	32,000	0
183,220	167,944	150,000	165,000	641030	Property Conveyance Tax	160,000	160,000	160,000	10,000
73,363	67,106	70,000	67,000	641040	Document Recording Fees	70,000	70,000	70,000	0
14,930	12,490	12,000	12,000	641050	Map and Copy Sales	12,000	12,000	12,000	0
5,430	5,133	5,000	5,000	641055	Town Preservation	5,000	5,000	5,000	0
2,720	3,082	1,800	1,800	641060	Zoning Board of Appeals	1,800	1,800	1,800	0
925	874	1,000	900	641070	Public Safety Services	1,000	1,000	1,000	0
44,037	40,271	43,000	37,000	641080	Solid Waste Fees / Bulky Waste Fees	17,000	0	0	(43,000)
39,140	39,140	39,140	39,140	641090	Ambulance	39,140	39,140	39,140	0
0	0	0		641095	Tuition	0	0	0	0
1,305	930	1,000	1,000	641051	Notary Fees	1,000	1,000	1,000	0
401,081	375,545	356,940	365,340		Subtotal -- Charges for Current Services	340,940	323,940	323,940	-33,000

REVENUE SUMMARY STATEMENT

Fiscal Year 2019-2020

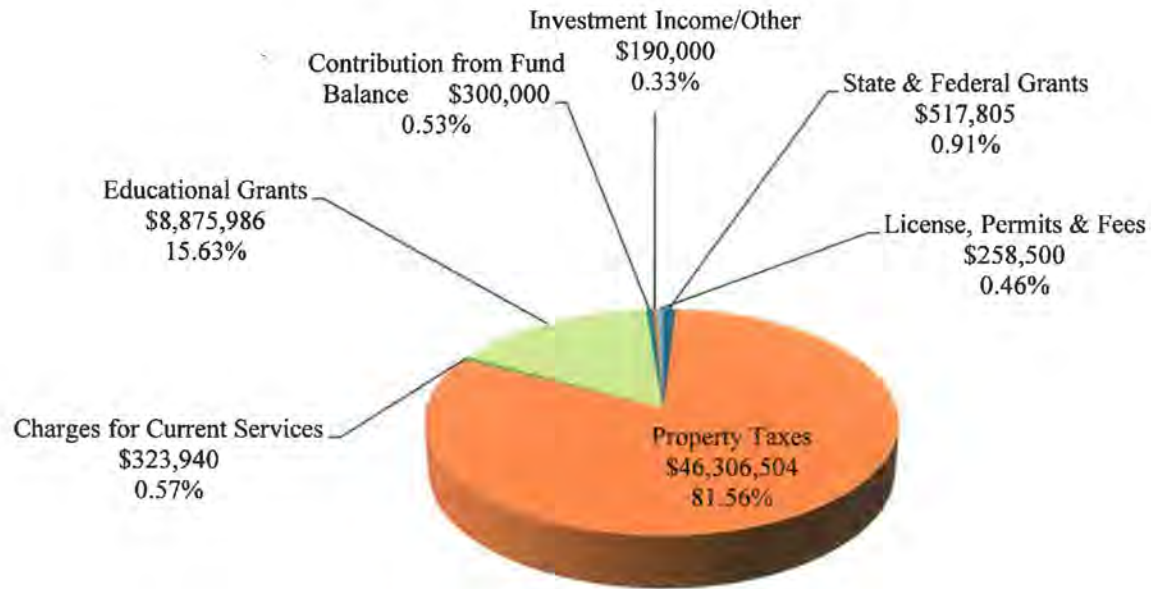
2016-2017 Actual	2016-2017 Actual	2018-2019 Adopted Budget	2018-2019 Estimated Actual	Account Code	Code Descriptions	2019-2020 Department Proposed	2019-2020 Manager Proposed	2019-2020 Adopted Budget	\$ Change from 2018/2019 Adopted to 2019/2020 Adopted
				150	INVESTMENT INCOME AND OTHER				
90,895	115,143	75,000	250,000	651010	Interest Income	175,000	175,000	175,000	100,000
61,090	116,672	15,000	15,000	651030	Other Revenues	15,000	15,000	15,000	0
			15,000	680060	Athletic Turf Funds				
178,154	70,278				Education and Town closed encumbrances				
330,139	302,093	90,000	280,000		Subtotal -- Investment Income	190,000	190,000	190,000	100,000
				160	EDUCATION GRANTS				
9,117	8,627	8,265	8,436	661030	Adult Education Grant	8,265	9,115	9,115	850
10,733,601	9,332,303	9,736,833	9,736,833	661040	ECS Education Grant	9,416,180	8,866,871	8,866,871	(869,962)
				661070	Other Grants				0
10,742,718	9,340,930	9,745,098	9,745,269		Subtotal -- Education Grants	9,424,445	8,875,986	8,875,986	(869,112)
				170	CONTRIBUTION FROM FUND BALANCE				
		690,000	1,056,615	671010	Contribution from Fund Balance and other Funds	200,000	200,000	300,000	(390,000)
0	0	690,000	1,056,615		Subtotal -- Contribution from Fund Balance	200,000	200,000	300,000	(390,000)
56,244,548	55,011,344	56,170,697	56,892,532	FY 2019-2020 REVENUE TOTALS		57,852,621	57,748,676	56,772,735	602,038

**PROJECTED DECREASES/INCREASES FOR 2019/2020
FROM NON-TAX REVENUE SOURCES**

(DECREASES)/INCREASES:

State Aid for Education		(\$869,112)
• ECS	(869,962)	
• Adult Education	850	
Non-Education State and Federal Grants		313,370
• Civil Defense Grant	1,000	
• Youth Services Grant	2,000	
• Miscellaneous Grants	500	
• Disability Grant	1,395	
• Veterans Grant	8,300	
• Town Clerk Record Preservation	1,500	
• PILOT	24,569	
• Municipal Stabilization	274,106	
Licenses, Permits & Fees		20,000
Charges for Current Services		(33,000)
Interest Income and Fund Balance Contribution		(290,000)
NET REVENUE DECREASE		(\$858,742)

2019/2020 Revenue \$56,772,735

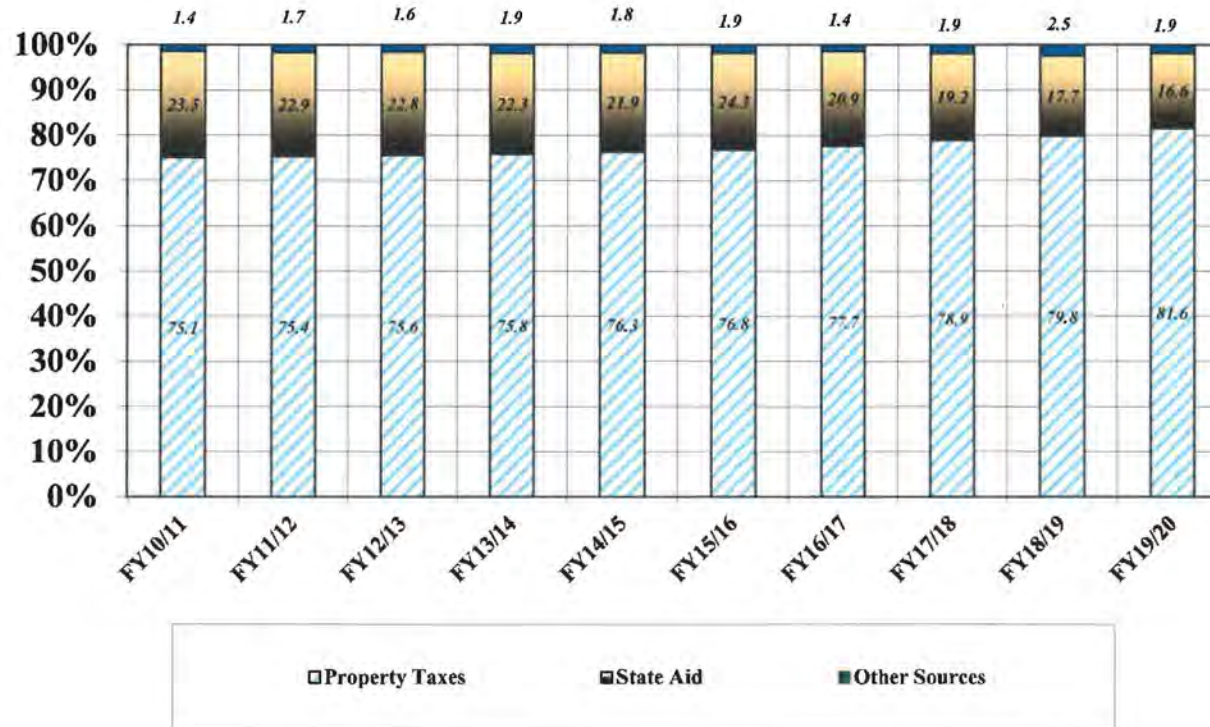


■ State & Federal Grants	\$517,805	■ Property Taxes	\$46,306,504
■ Charges for Current Services	\$323,940	■ Educational Grants	\$8,875,986
■ Contribution from Fund Balance	\$300,000	■ Investment Income/Other	\$190,000
■ License, Permits & Fees	\$258,500		

To provide a balanced budget, estimated revenues must match estimated expenditures. With this in mind, projections of 2020 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 increased by \$3,787,803 which represents a .296% increase in Tolland's taxable property value. The new taxes after adjustments for new construction, motor vehicle supplement, elderly exemptions, result in a gain of \$132,573 based on the FY18-19 mill rate of 35. The collection rate for 2018/19 is 99.00% and the same rate is being projected for 2019/20. Prior Year Taxes have been adjusted to reflect an anticipated decrease in delinquent tax account collections. Interest and liens are estimated to remain constant. Overall, Property Taxes and tax related revenues are estimated to increase 3.26% or \$1,460,780 to support current mill rate. The overall increase in the tax mill rate is 3%.
- **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 increase by 153.29%, in the amount of \$313,370. This is mainly due to increases in the Municipal Stabilization Grant for \$274,106, the reinstatement of the PILOT grant \$24,569, the Disability \$1,395 and Veteran's reimbursements for \$8,300 as well as minor increases in other grants that we anticipate to receive in 2019-2020. 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 \$20,000 or 8.39%. Building permit revenue is expected to decrease by \$25,000.
- **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 decrease a total of \$33,000 or 9.25%. The decrease is mainly due to the contractual elimination of recycling fees for \$43,000 offset by increases in other minor service fees.
- **Interest on investments and other** are expected to increase by \$100,000. There has been an upturn in interest rates. The average interest rate is currently at 2% significantly higher than the 1% as of last year. We also instituted a new banking product for our idle cash in checking accounts waiting for checks to clear. 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 19-20 for Adult Education and ECS is estimated at \$8,875,986 or a reduction of 8.92%. The decrease in funding is a result of the reduction in ECS funding in the amount of \$869,962. The State has a phase in ECS reduction funding plan. This plan originally phased in the reduction to ECS over 10 years. We had originally anticipated losing \$320,653 however, the Governor has proposed to accelerate the phase in by cutting the amount by 25% each year through FY 2022.
- **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 2019/2020, use of Fund Balance is projected at \$300,000 to offset other one time expenditures included within the budget, but still keeping fund balance close to the 10% benchmark. This amount reflects a decrease of \$390,000 over FY 18-19. The decrease is due to the one-time use of funds are to be turned back to the General Fund and used in FY 18-19 to offset the increase in the Trooper Services. These funds are not available for FY 2019-2020.

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 slightly over the last five years due to changes in the housing market and economy. This decrease coupled with a decline in grant revenue has put an additional burden on property taxes.

Assessments and Property Taxes

As required by state statutes, the 2018 Grand list has been completed. The Town Clerk’s Office received the signed list on 01/31/2019. The net taxable list before the Board of Assessment Appeals is \$1,282,255,811. This represents a net increase of \$3,787,803 or .296%. This change in the Grand List will result in an increase of \$132,573 in actual tax dollars based on the FY 18-19 mill rate of .035 for Real Estate, Personal Property and Motor Vehicles.

The 2018 real estate net assessments of \$1,113,045,482 increased by \$2,253,208 or .2%. The total number of real estate accounts decreased slightly to 6063 with several additions and subtractions. Real estate comprises 87% of the grand list. The residential portion is 79% with commercial and industrial properties making up 8% of the list. The increase is due to growth from new residential construction and discovery. We also had a decrease in elderly exemptions.

The net assessment of vehicles registered in Tolland is \$129,751,295. This represents an increase in value of \$2,079,680 or 1.63%. The total numbers of listed vehicles decreased by 88. Despite the decrease in vehicles, there was a significant increase in new, higher valued vehicles. Motor vehicle assessments represent 10% of the 2018 grand list.

The net assessment of personal property is \$39,459,034. This represents a decrease in value of \$545,085 or 1.36%. The total numbers of accounts decreased by 3 with several additions and small business losses. Personal property represents 3% of the grand list. The decrease in value over the previous list is mostly due to lack of projects and heavy machinery in town. The 2018 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, 2019 for adjustment on the 2018 grand list and 2017 motor vehicle supplemental list.

The total of all exempted real estate is \$138,909,040.

The current 2017 Grand List totals compared with 2018 Grand List totals are as follows:

<u>Assessment</u>	<u>2017 Grand List **</u>	<u>2018 Grand List *</u>	<u>% of 2018 List</u>	<u>\$ Change</u>	<u>% Change</u>
Real Estate	\$ 1,110,792,274	\$ 1,113,045,482	86.8%	\$ 2,253,208	0.20%
Motor Vehicle	\$ 127,671,615	\$ 129,751,295	10.1%	\$ 2,079,680	1.63%
Personal Property	\$ 40,004,119	\$ 39,459,034	3.1%	\$ (545,085)	-1.36%
TOTAL	\$ 1,278,468,008	\$ 1,282,255,811	100.00%	\$ 3,787,803	0.296%

* 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

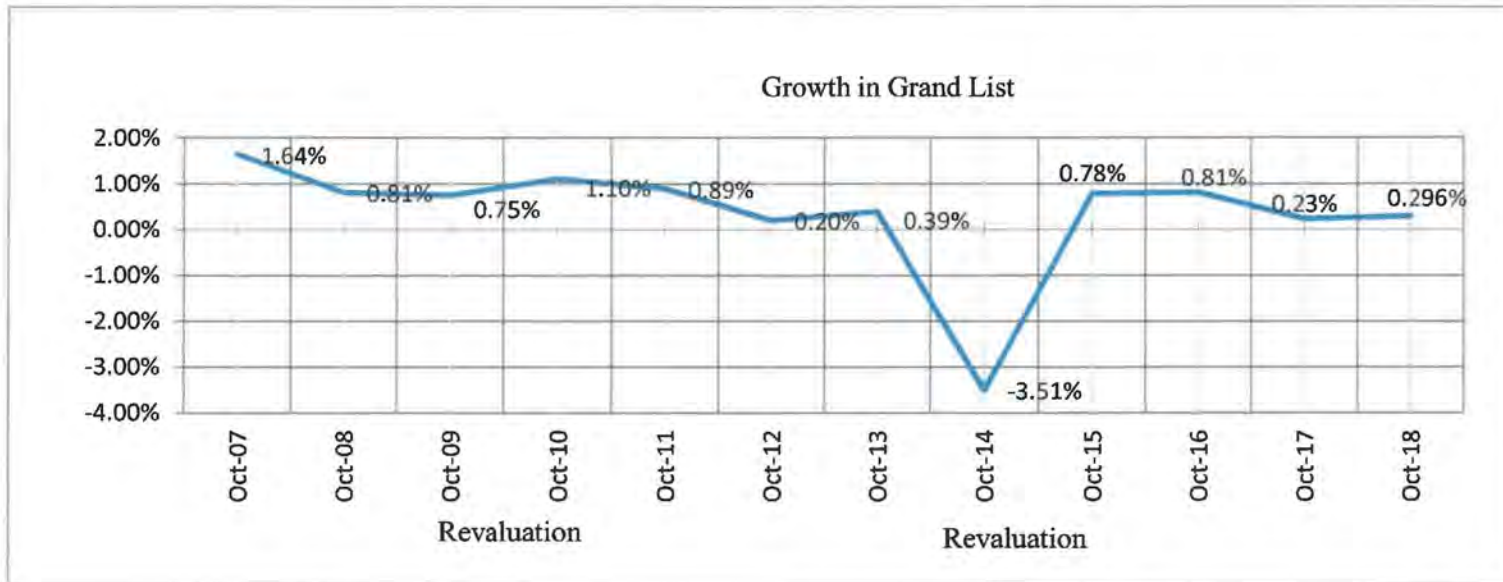
Reliance on a single commercial/industrial taxpayer is irrelevant to the Town of Tolland since the largest taxpayer only accounts for 1.22% of the grand list. The Town makes a smart growth effort to welcome new enterprises into the Town to increase its real estate base. The list below represents the top ten taxpayers.

**TOWN OF TOLLAND, CONNECTICUT
PRINCIPAL TAXPAYERS-2018 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	15,595,270	1.22%
2	Capitol Ventures LLC (Big Y plaza)	Shopping Center	13,848,900	1.08%
3	Gerb CT QRS 14-73 Inc (Gerber International)	Manufacturing	8,397,870	0.65%
4	JM Associates LLC (CNC Software)	Holding Company	7,128,040	0.56%
5	MRT of Tolland CT SNF LLC (Woodlake)	Nursing and Rehabilitation Center	6,483,960	0.51%
6	Silvas Real Estate LLC (Dari Farms)	Holding Company/Ice Cream Distributor	5,940,590	0.46%
7	Norwegian Woods LLC	Apartments	4,882,460	0.38%
8	Ivy Woods LLC	Apartments	4,173,800	0.33%
9	Connecticut Water Company	Public Utility	4,156,160	0.32%
10	MJB Realty LLC (Star Hill Athletic Facility)	Sports Complex	3,870,300	0.30%
		<u>Total</u>	<u>74,477,350</u>	<u>5.81%</u>

(1) Based on net taxable Grand List, unadjusted, October 2018
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 \$45,869,030. The value of one mill is \$1,272,372 based on a 99% collection rate. The fiscal year 2019-2020 mill rate is 36.05 mills.

	<u>2018 Grand List</u>
NET GRAND LIST REAL ESTATE, MOTOR VEHICLE AND PERSONAL PROPERTY	1,282,255,811
LESS: Senior Tax Relief Program	6,500,000
LESS: Corrections, and Assessment Appeals	8,031,020
PLUS: New Construction	700,000
PLUS: Motor Vehicle Supplemental	16,800,000
NET TAXABLE GRAND LIST	1,285,224,791
NET ADJUSTED COLLECTIBLE GRAND LIST @ 99%	1,272,372,543

<u>AMOUNT TO BE RAISED BY CURRENT TAXES @ 99% COLLECTIBLE RATE</u>	=	<u>45,869,030</u>	=	0.03605
NET TAXABLE GRAND LIST @ 99% COLLECTIBLE RATE		1,272,372,543		
<u>AMOUNT TO BE TAXED BY CURRENT TAXES @ 100%</u>	=	<u>46,332,354</u>	=	0.03605
NET TAXABLE GRAND LIST @ 100 %		1,285,224,791		

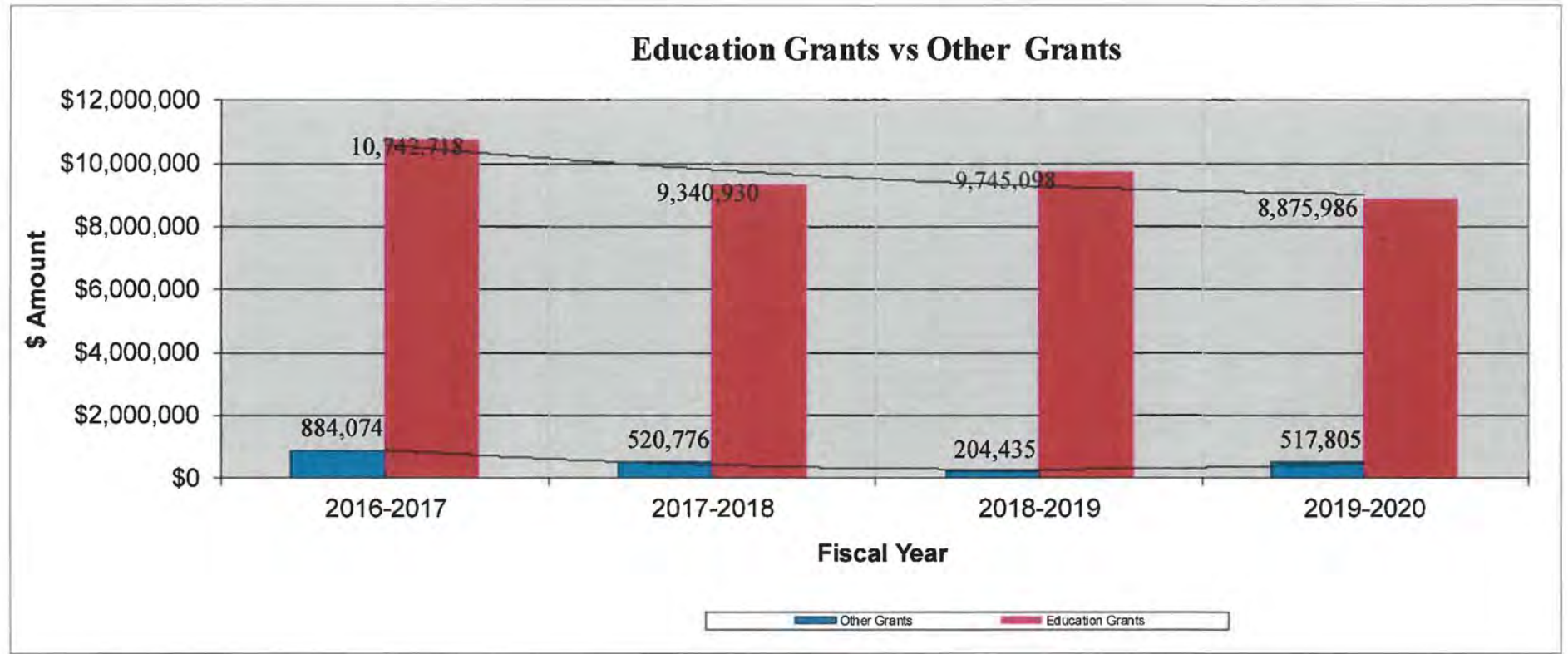
Intergovernmental – State and Federal Grants

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 with the exception of estimated Education Cost Sharing (ECS) funds. Most of the revenue estimates provided by the Governor’s proposed budget were used by the Town Manager in his proposed Fiscal Year 2019-2020 projection. The ECS funds are being estimated with a proposed reduction of \$869,962 in accordance with the Governor’s revised ECS reduction plan. 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 2020 STATE AND FEDERAL GRANTS

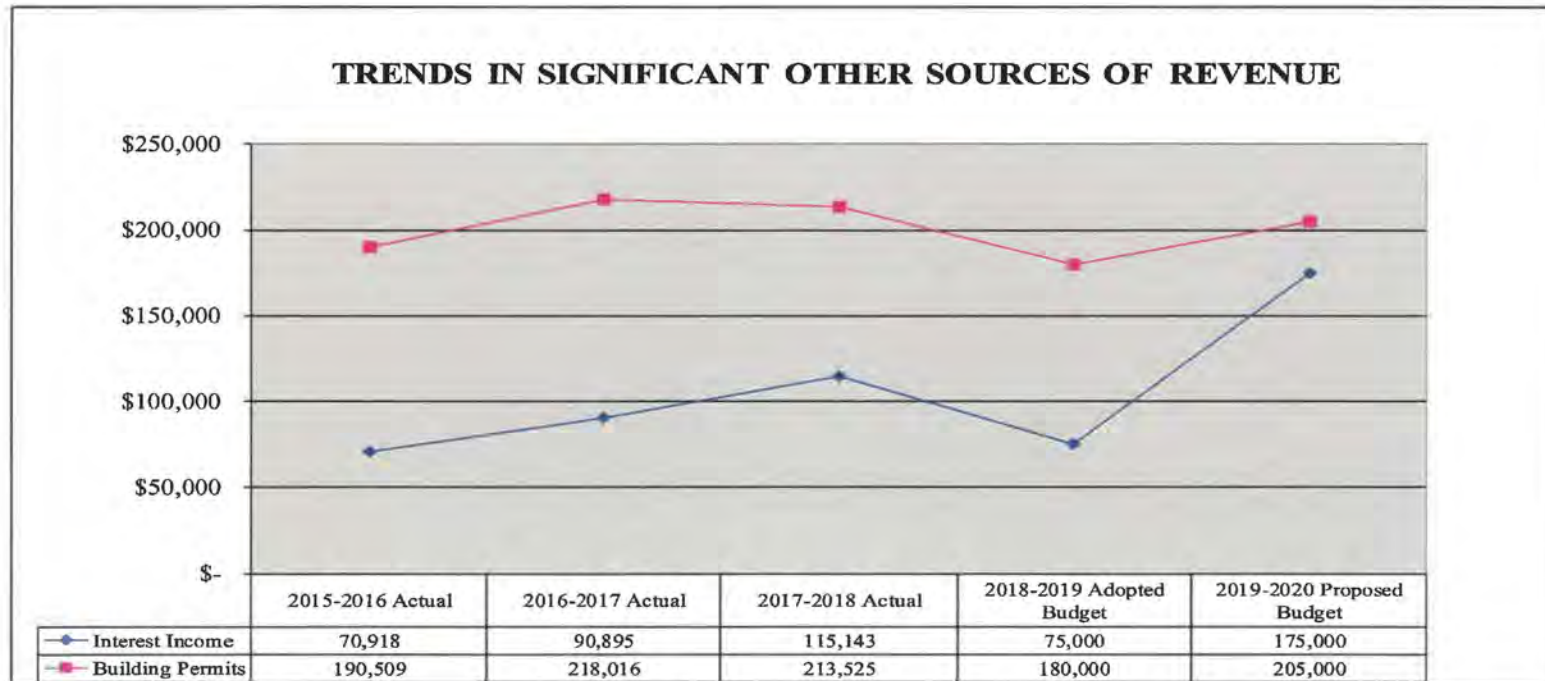
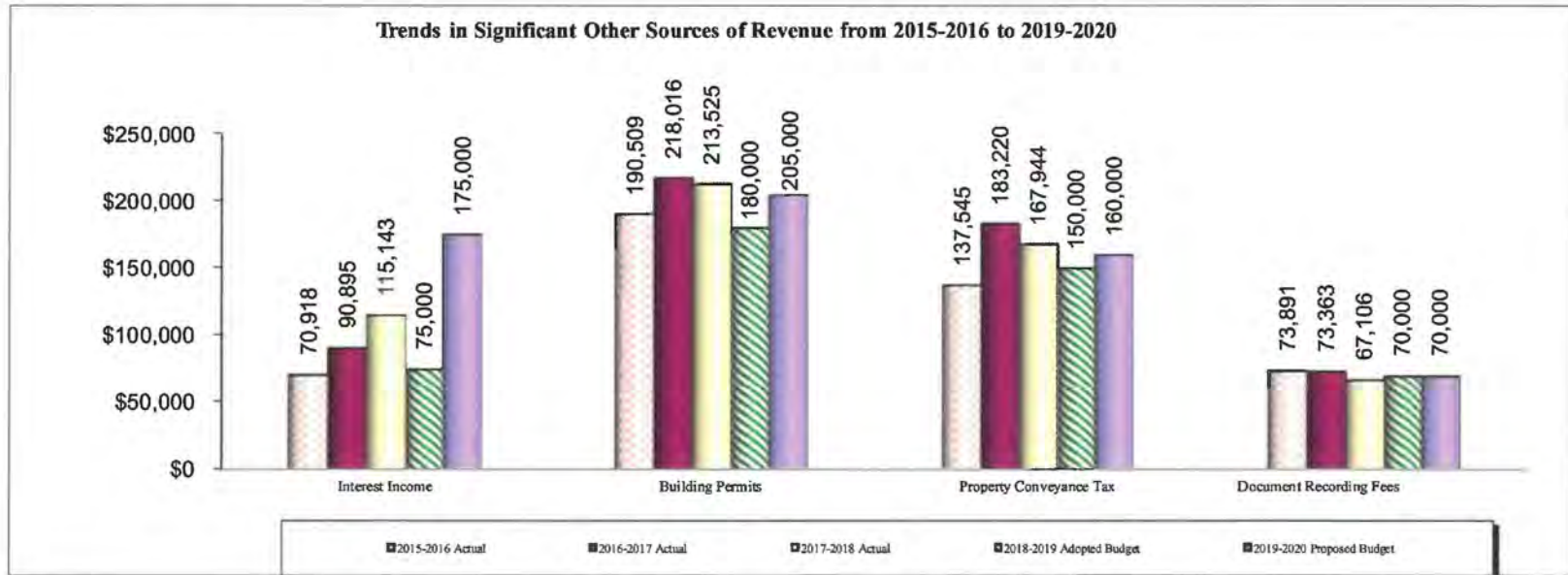
	2013-2014 Actual Received	2014-2015 Actual Received	2016-2017 Actual Received	2017-2018 Actual Received	2018-2019 Adopted Budget	2019-2020 Estimated Grant Amount	\$ Change 2019 Adopted to 2020 Proposed	% Change
STATE & FEDERAL GRANTS								
Elderly Circuit Breaker	71,147	73,126	70,907	0	0	0	-	-
Disability Grant	1,649	1,667	1,610	1,396	0	1,395	1,395	-
PILOT: State Owned Property	48,842	52,883	0	0	0	24,569	24,569	0.0%
Interest Subsidy	35,860	28,023	12,051	3,874	0	0	-	0.0%
Bond Subsidy	296,740	294,137	286,328	257,695	0	0	-	0.0%
Youth Services Grants	24,338	24,338	23,307	23,008	20,000	22,000	2,000	10.0%
Civil Defense Grant	5,000	5,000	5,000	9,893	5,000	6,000	1,000	20.0%
Pequot-Mohegan Grant	42,069	43,715	34,843	34,843	0	0	-	0.0%
Miscellaneous	43,077	47,797	48,357	43,384	41,500	42,000	500	1.2%
Veterans	7,874	7,674	8,636	8,748	0	8,300	8,300	-
Town Clerk Preservation Grant	4,000	5,000	4,000	4,000	4,000	5,500	1,500	37.5%
MRSA: Municipal Projects	80,003	80,003	85,064	85,064	85,064	85,064	-	0.0%
MRSA: Sales Tax Funds	0		303,971	48,871	48,871	322,977	274,106	560.9%
Subtotal – State & Federal Grants - non education	660,599	663,363	884,074	520,776	204,435	517,805	313,370	153.3%
EDUCATION GRANTS								
Public School Transportation Grant	132,461	128,122					-	0.0%
Adult Education Grant	9,744	9,274	9,117	8,627	8,265	9,115	850	10.3%
ECS Education Grant*	10,936,789	10,888,029	10,733,601	9,332,303	9,736,833	8,866,871	(869,962)	-8.9%
Subtotal – Education Grants	11,078,994	11,025,425	10,742,718	9,340,930	9,745,098	8,875,986	(869,112)	-8.9%
Total Federal and State Grants	11,739,593	11,688,788	11,626,792	9,861,706	9,949,533	9,393,791	-555,742	-5.6%

The chart below represents actual figures up to fiscal years 2016-2017, 2017-2018 and budgeted numbers for fiscal years 2018-2019 and 2019-2020.



Other Sources of Revenue

Licenses, Permits and Fees, Charges for Current Services, Investment Income/Other revenue and Contribution from Fund Balance represent 1.89% of the total 2019-20 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 36.05 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: Town Operating, Board of Education Operating, Debt Service, and Capital Improvements.

COMPARISON THREE YEARS EXPENDITURES

	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted Budget	2019-2020 Adopted Budget	\$ Change 2018/19 to 2019/2020	% Change 2018/2019 to 2019/2020	Percentage of total budget
TOWN OPERATING							
General Government	2,866,901	2,893,573	2,937,288	2,979,678	42,390	1.44%	5.25%
Planning and Community Development	400,986	433,219	415,570	437,295	21,725	5.23%	0.77%
Community Services	941,529	907,175	918,468	934,157	15,689	1.71%	1.65%
Public Works	4,428,403	4,399,733	4,410,043	4,494,404	84,361	1.91%	7.92%
Public Safety Services	1,955,096	1,692,030	2,139,104	2,128,204	(10,900)	-0.51%	3.75%
Finance and Records	1,148,832	943,671	951,132	966,640	15,508	1.63%	1.70%
Contingency	218,577	160,609	144,579	185,704	41,125	28.44%	0.33%
TOTAL TOWN OPERATING	11,960,324	11,430,010	11,916,184	12,126,082	209,898	1.76%	21.36%
BOARD OF EDUCATION OPERATING	38,889,236	38,113,122	39,642,607	39,975,605	332,998	0.84%	70.41%
DEBT SERVICE	4,550,091	4,557,129	4,550,000	4,550,000	-	0.00%	8.01%
BOE TEACHERS' RETIREMENT CONTRIBUTION	0	0	0	0	-	0.00%	0.00%
CAPITAL IMPROVEMENTS	54,578	54,578	61,906	121,048	59,142	95.54%	0.21%
EXPENDITURES TOTALS	55,454,229	54,154,839	56,170,697	56,772,735	602,038	1.07%	100.00%

EXPENDITURE SUMMARY STATEMENTS

Fiscal Year 2019-2020

2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted Budget	2018-2019 Estimated Actual	Account Code	Descriptions	2019-2020 Department Request	2019-2020 Manager Proposed	2019-2020 Adopted Budget	\$ Change 2018/2019 Adopted Budget to 2019/2020 Adopted
GENERAL GOVERNMENT									
38,892	34,837	37,019	36,756	100-00	Town Council	37,329	37,329	37,329	310
223,400	216,202	223,154	179,048	110-00	Town Manager	224,303	224,303	224,303	1,149
2,727	20,981	6,001	6,001	120-00	Economic Development Commission	6,001	6,001	6,001	0
2,053,522	2,048,870	2,120,900	2,084,332	130-00	Human Resources and Benefits Administration	2,234,501	2,195,603	2,161,887	40,987
49,632	58,672	61,485	52,912	140-00	Miscellaneous Support Services	60,148	60,148	60,148	(1,337)
153,980	171,599	171,893	165,493	140-10	Information Technology and Telecommunications	172,122	172,122	172,122	229
223,591	239,797	233,591	227,431	150-00	Insurance	239,643	239,643	239,643	6,052
108,890	90,974	71,000	51,000	160-00	Legal Services	66,000	66,000	66,000	(5,000)
12,267	11,641	12,245	12,245	170-00	Probate Services	12,245	12,245	12,245	0
2,866,901	2,893,573	2,937,288	2,815,218		Subtotal -- General Government	3,052,292	3,013,394	2,979,678	42,390
PLANNING AND COMMUNITY DEVELOPMENT									
119,290	119,804	122,222	120,922	200-00	Building Inspection Services	125,310	126,310	126,310	4,088
4,123	3,599	3,500	3,500	210-00	Zoning Board of Appeals	3,500	3,500	3,500	0
77,780	78,625	78,541	78,541	230-00	Public Health Services	78,541	79,790	79,790	1,249
181,079	202,685	196,587	196,587	240-00	Planning and Zoning Services	199,715	199,715	199,715	3,128
8,149	3,094	3,685	3,685	250-00	Inland Wetlands Commission	3,685	3,685	3,685	0
6,750	24,492	7,500	7,500	260-00	Planning and Zoning Commission	20,560	20,560	20,560	13,060
3,587	720	3,235	3,235	270-00	Conservation Commission	3,235	2,235	2,235	(1,000)
228	200	300	300	280-00	Agricultural Commission	1,500	1,500	1,500	1,200
400,986	433,219	415,570	414,270		Subtotal -- Planning and Community Development	436,046	437,295	437,295	21,725

EXPENDITURE SUMMARY STATEMENTS

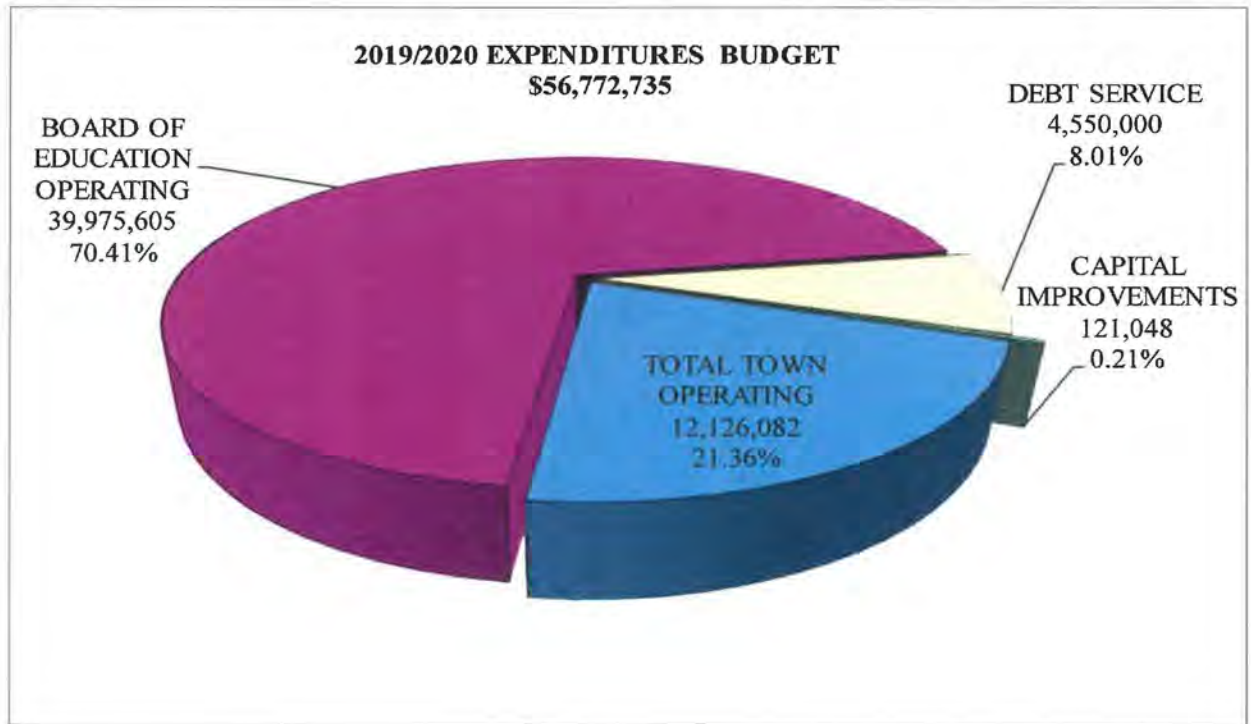
Fiscal Year 2019-2020

2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted Budget	2018-2019 Estimated Actual	Account Code	Descriptions	2019-2020 Department Request	2019-2020 Manager Proposed	2019-2020 Adopted Budget	\$ Change 2018/2019 Adopted Budget to 2019/2020 Adopted
COMMUNITY SERVICES									
58,291	58,172	58,990	58,990	310-00	Senior Center Services	58,881	58,881	58,881	(109)
336,064	330,260	336,494	334,636	320-00	Human Services	343,694	343,694	343,694	7,200
416,372	418,602	422,469	408,654	400-00	Library Services	417,417	417,417	417,417	(5,052)
130,802	100,141	100,515	102,165	500-00	Recreation and Adult Education	134,165	114,165	114,165	13,650
941,529	907,175	918,468	904,445		Subtotal -- Community Services	954,157	934,157	934,157	15,689
PUBLIC WORKS									
36,212	25,153	20,950	20,950	600-00	Engineering Services	96,836	96,836	96,836	75,886
1,304,775	1,317,371	1,418,893	1,418,893	610	Parks and Facilities	1,425,336	1,417,837	1,417,837	(1,056)
1,061,187	978,554	954,591	963,945	630-67	Refuse and Recycling Services	977,309	977,309	948,721	(5,870)
15,000	15,000	15,000	15,000	640-67	Sewage Disposal	15,000	15,000	15,000	0
2,011,229	2,063,655	2,000,609	2,004,092	650	Streets and Roads	2,036,010	2,016,010	2,016,010	15,401
4,428,403	4,399,733	4,410,043	4,422,880		Subtotal -- Public Works	4,550,491	4,522,992	4,494,404	84,361
PUBLIC SAFETY SERVICES									
88,000	88,034	96,686	96,686	700-00	Water Supply	96,686	96,686	96,686	0
335,058	351,231	364,762	371,430	710-00	Ambulance Services	388,359	388,359	385,859	21,097
60,696	59,829	70,057	70,194	720-00	Animal Control Services	72,294	62,294	59,794	(10,263)
14,414	14,189	14,347	14,347	730-00	Emergency Preparedness	14,347	16,347	16,347	2,000
70,823	74,297	74,083	81,445	740-00	Fire Prevention	81,945	82,145	82,145	8,062
613,028	645,902	614,696	623,221	750-00	Fire Suppression	656,381	650,441	647,941	33,245
4,185	4,917	2,000	2,000	755-00	Certified Emergency Response Team	5,750	5,750	3,250	1,250
768,892	453,631	902,473	801,995	760-00	Law Enforcement	786,182	791,182	836,182	(66,291)
1,955,096	1,692,030	2,139,104	2,061,318		Subtotal -- Public Safety Services	2,101,944	2,093,204	2,128,204	(10,900)

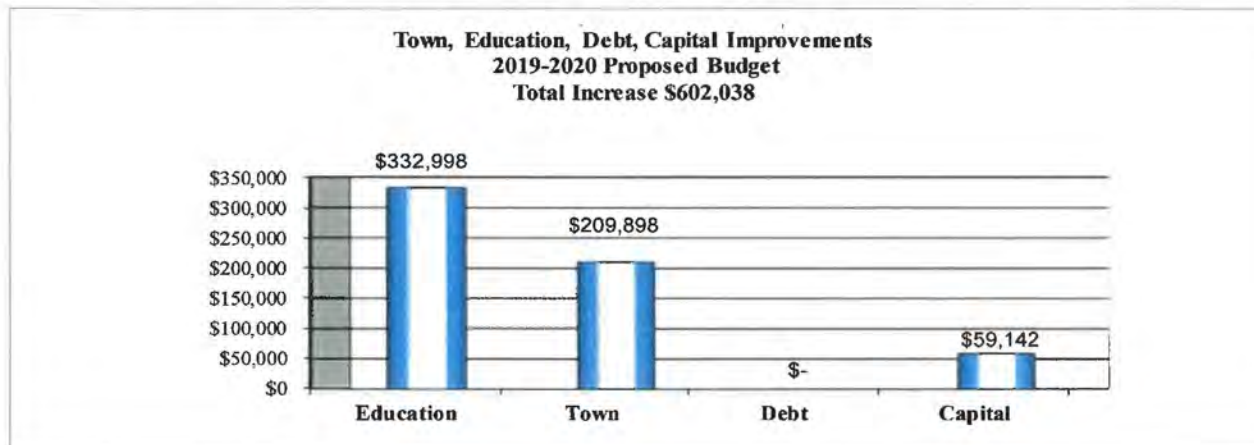
EXPENDITURE SUMMARY STATEMENTS
Fiscal Year 2019-2020

2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted Budget	2018-2019 Estimated Actual	Account Code	Descriptions	2019-2020 Department Request	2019-2020 Manager Proposed	2019-2020 Adopted Budget	\$ Change 2018/2019 Adopted Budget to 2019/2020 Adopted
FINANCE AND RECORDS									
335,250	337,924	337,812	341,481	810-00	Accounting Services	344,252	347,298	347,298	9,486
435,952	221,996	219,658	221,428	820-00	Assessment Services	222,437	222,937	222,937	3,279
225	317	590	590	830-00	Board of Assessment Appeals	590	590	590	0
25,250	25,250	25,250	25,250	850-00	Independent Audit	25,250	25,250	25,250	0
65,024	52,559	60,465	61,918	860-00	Registrar of Voters	58,724	58,724	58,724	(1,741)
140,349	157,989	160,471	158,663	870-00	Revenue Services	161,480	164,102	164,102	3,631
146,782	147,636	146,886	147,759	880-00	Town Clerk	144,117	147,739	147,739	853
218,577	160,609	144,579	104,336	890-00	Contingency	209,132	185,704	185,704	41,125
1,367,409	1,104,280	1,095,711	1,061,425		Subtotal -- Finance and Records	1,165,982	1,152,344	1,152,344	56,633
11,960,324	11,430,010	11,916,184	11,679,556		Subtotal--Town Government	12,260,912	12,153,386	12,126,082	209,898
BOARD OF EDUCATION									
38,889,236	38,113,122	39,642,607	39,642,607	900-00	Board of Education	40,877,261	40,824,106	39,975,605	332,998
38,889,236	38,113,122	39,642,607	39,642,607		Subtotal -- Board of Education	40,877,261	40,824,106	39,975,605	332,998
DEBT SERVICE									
4,550,091	4,557,129	4,550,000	4,550,000	840-00	Debt Service	4,550,000	4,550,000	4,550,000	0
4,550,091	4,557,129	4,550,000	4,550,000		Subtotal -- Debt Service	4,550,000	4,550,000	4,550,000	0
BOE TEACHERS' RETIREMENT CONTRIBUTION									
0	0	0	0	845-00	BOE Teachers' Retirement Contribution	0	100,136	0	0
0	0	0	0		Subtotal -- BOE Teachers' Retirement Contribution	0	100,136	0	0
CAPITAL IMPROVEMENTS									
54,578	54,578	61,906	627,030	910-00	Capital Improvements	164,448	121,048	121,048	59,142
54,578	54,578	61,906	627,030		Subtotal -- Capital Improvements	164,448	121,048	121,048	59,142
TRANSFERS OUT									
			393,339		Revaluation Fund				
					Education Reserve				
55,454,229	54,154,839	56,170,697	56,892,532		FY 2019-2020 EXPENDITURE TOTALS	57,852,621	57,748,676	56,772,735	602,038

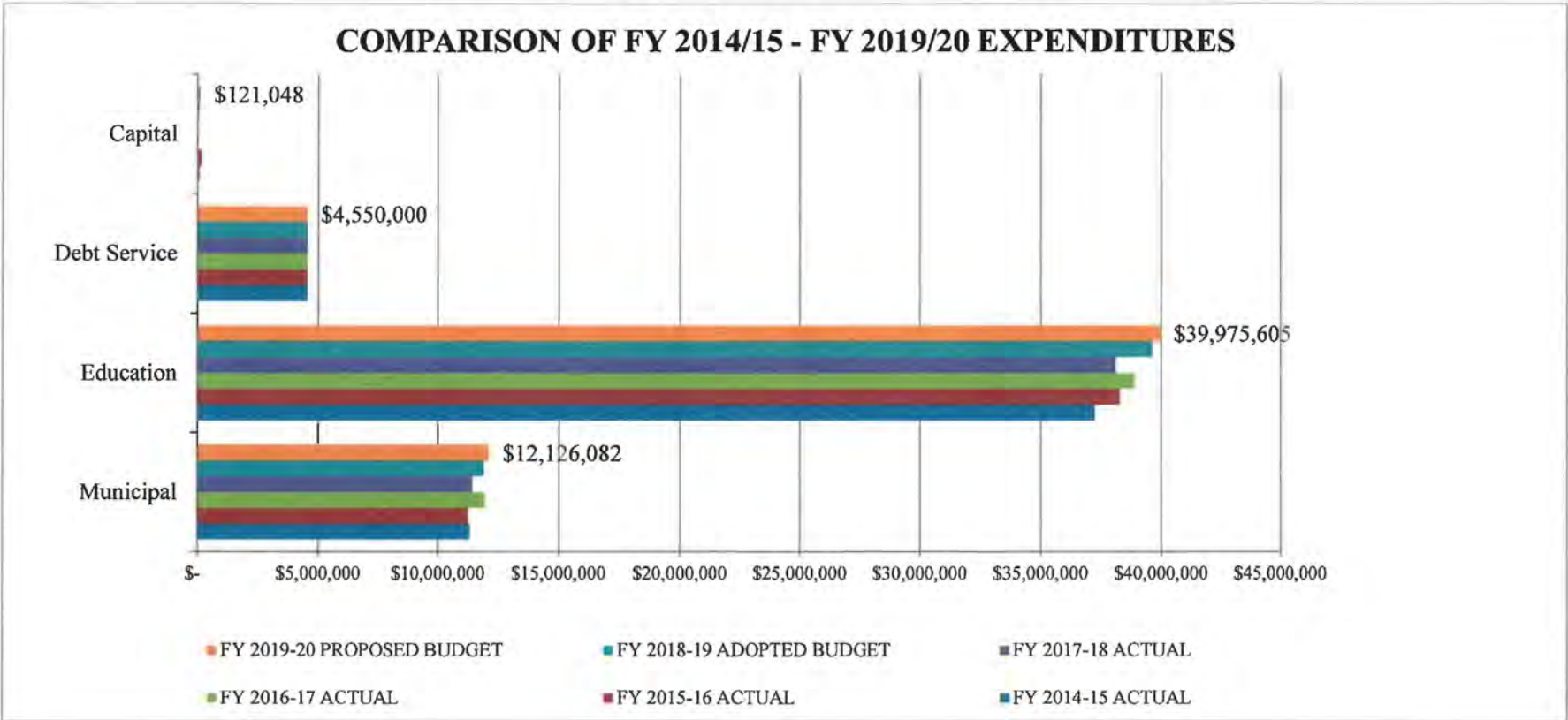
The chart below represents Tolland's four major expenditure components of the budget.



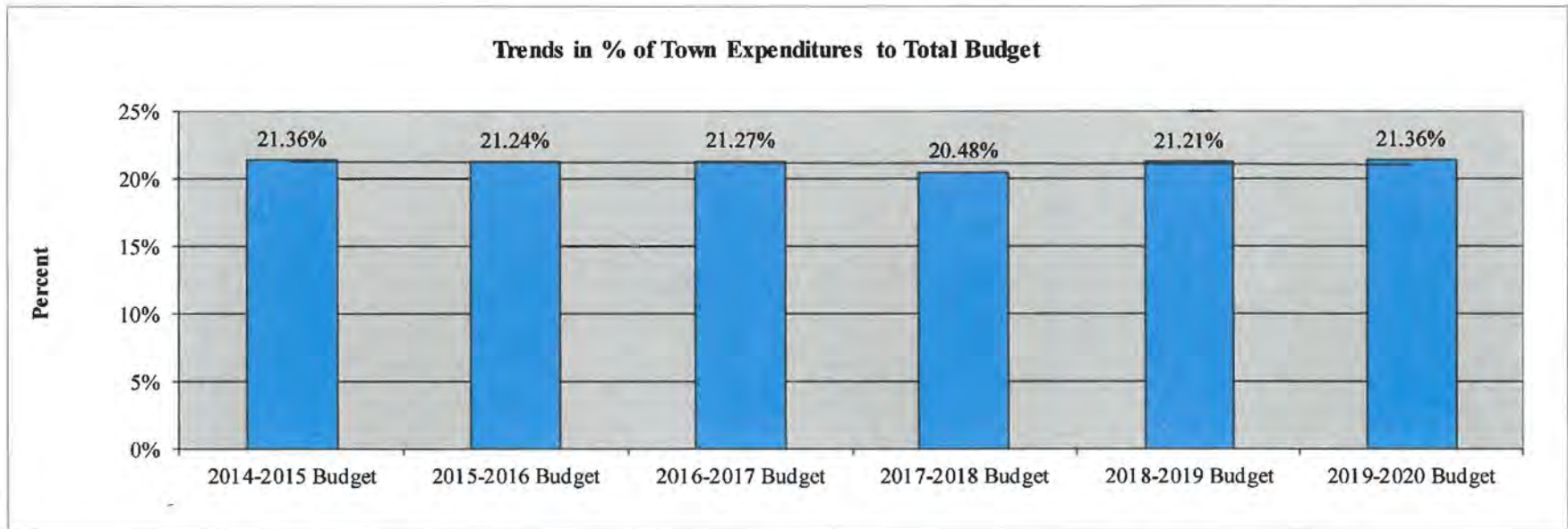
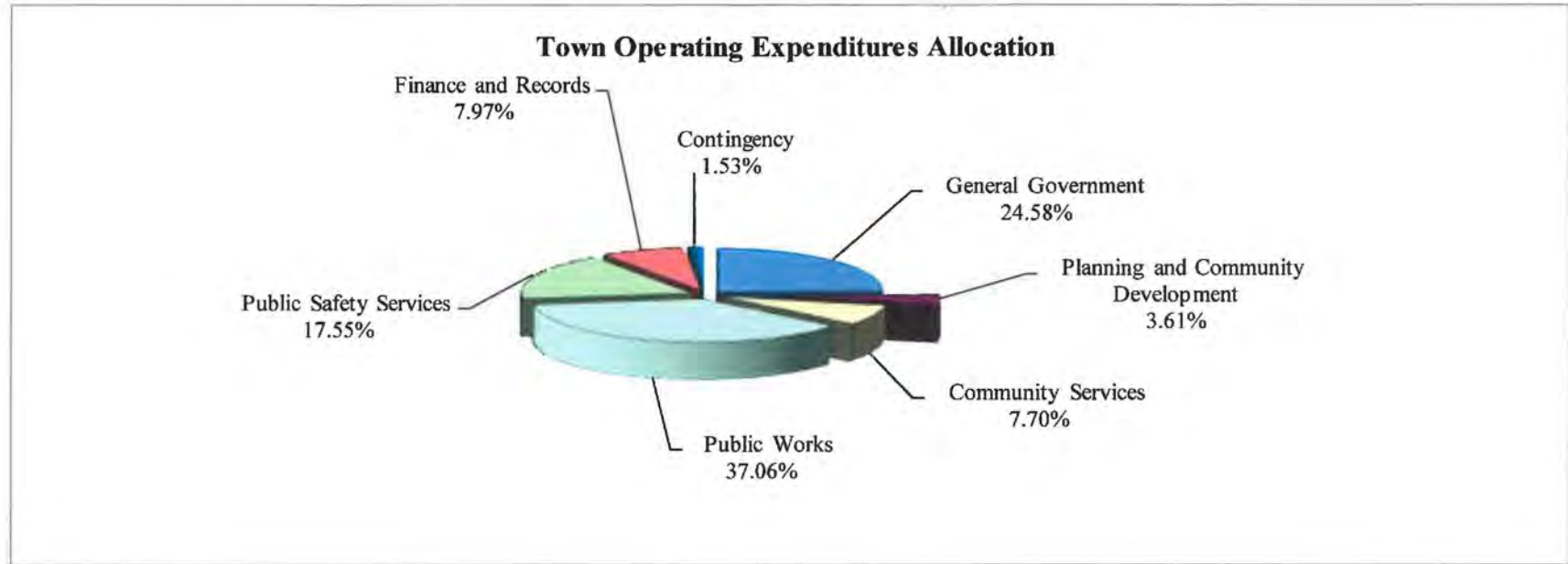
The graph below represents current budget decreases by major expenditure categories.

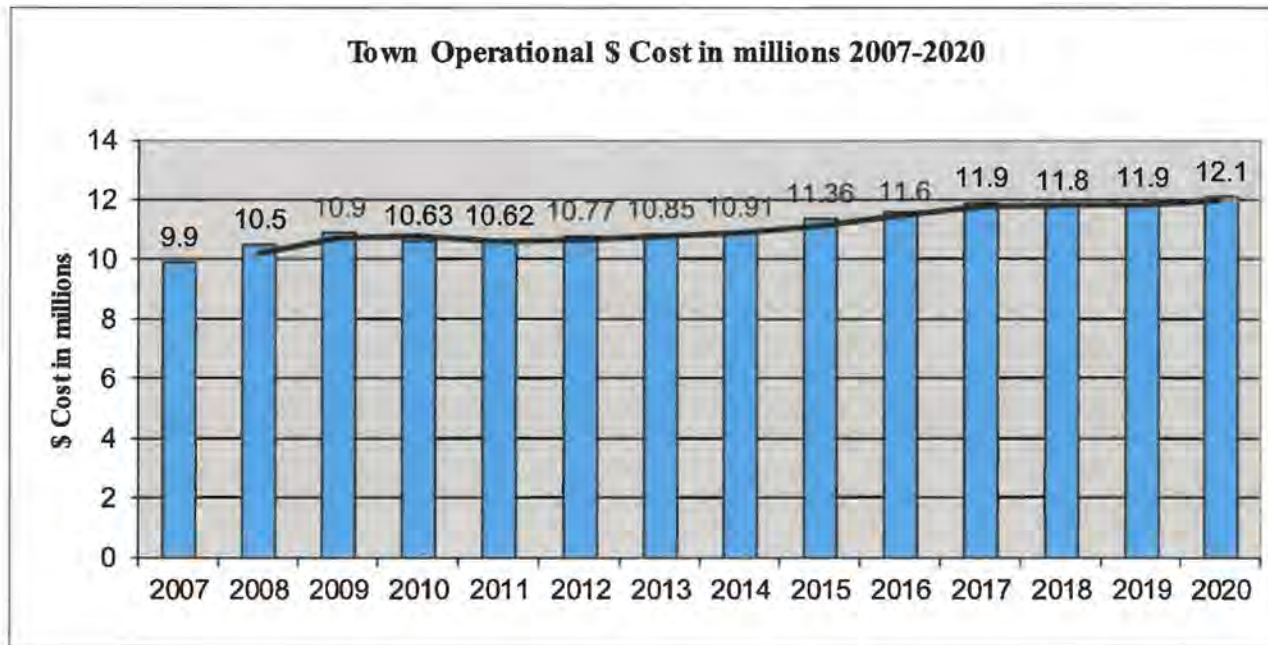


The chart below illustrates the appropriations made to each of these areas throughout the past six years.



Town Operating budget is proposed in the amount of \$12,126,082. This is an increase of \$209,898 or 1.76% from the adopted budget for the 2018-2019 fiscal year. The following chart depicts spending distribution in the municipal operating portion of budget.





- General Government** budget increased overall by \$42,390 or 1.44%. The primary drivers of the increase are due to an increase of \$27,343 in employee health insurance. FICA and Medicare increased by \$18,000. Pension costs increased by \$2,843. These increases are related to the associated costs of annual wage increases as well as the addition of the Town Engineer position. These increases were partially offset by a decrease in Worker's Compensation by \$12,856.
- Planning and Community Development** budget increased overall by \$21,725 or 5.23%. Most of this increase was due to an increase for wage increases in the amount of \$3,256 and an increase in Professional Services by \$16,300. \$13,500 of this increase is due to hire a consultant to update the zoning regulations that will be required under the new Plan of Conservation and Development that will be adopted by October 2019.
- Community Services** budget increased by \$15,689 or 1.71%. The major impact is from the increase was mainly due to increases in the Recreation Department and the Human Services Department. In Recreation, Professional Services was added for \$3,000 for the Celebrate Tolland Celebration. Utilities were also increased by \$9,000 (phase 1) 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. Also, there is an increase for the Visiting Nurses program by \$3,500. There were other minor increases and decreases that offset the total budget change.
- Public Works** budget, which is the largest operating budget, increased by \$84,361 or 1.91%. The contributing factors to this increase are described below per department within this division.

The overall budget in **Streets and Roads** increased by \$15,401. There was an increase of \$10,000 in the line item for catch basin cleaning in order to comply with CT DEEP's MS4 Program. We have to clean and inspect catch basins on an annual basis and contract for sealed dumpsters so the materials can be hauled to an approved site for disposal as mandated. Another increase was due to an estimated increase in our overtime account in the amount of \$1,878. There is an estimated increase in our utility account of \$6,256 partially due to the new Highway Garage addition. The Town will no longer have to haul away the wash bay water that had to be held in tanks for disposal. This generates a savings of \$3,850. There were also savings of \$3,902 due to lower diesel and gasoline pricing.

The decrease in the **Refuse and Recycling** budget of (\$5,870) is primarily due to contractual collection fee increases \$14,891, a change in the Tonnage Fee causing an increase in the Refuse Disposal line item \$7,526, and eliminating one free bulky waste pickup (\$28,588).

The increase of \$75,886 in the **Engineering Services** is due to the transition back to an on staff Engineer. We had lost our Engineer and had difficulty replacing the position and outsourced limited projects. The market appears to be getting better and we are hoping to finally fill that position to manage all the demands that require a full time Engineer.

- **Public Safety Services** budget decreased by \$10,900 or -.51% resulting from a combination of increases and decreases in the Law Enforcement, Fire Suppression, Fire Prevention, Ambulance and Canine Control budgets.

Law Enforcement decreased by \$66,291. This is mainly a result of the new officers that were added pursuant to the Police Study coming in at a lower salary than had been planned. This amount is subject to change if we have a change in officers that could either increase or decrease the cost based on their associated wages for their position.

Fire Prevention increased by \$8,062 mainly due to the position reclassification for the Fire Marshal.

Fire Suppression increased by \$33,245 is mainly due to the impact of the Fire staff positions that were reorganized. There were also increases in repairs, service contracts and required training programs.

Ambulance Services increased by \$21,097 mainly due to \$15,036 in negotiated wage increases and position reclassifications. There were also increases for mandated training requirements, service contracts and software price increases.

- **Finance and Records** budget increased by \$15,508 or 1.63% overall mainly due to various departmental changes.

Assessment Services has an increase of \$3,279 mainly due to an increase in negotiated salary costs. There were also increases in the cost for pricing guides that are required to value property.

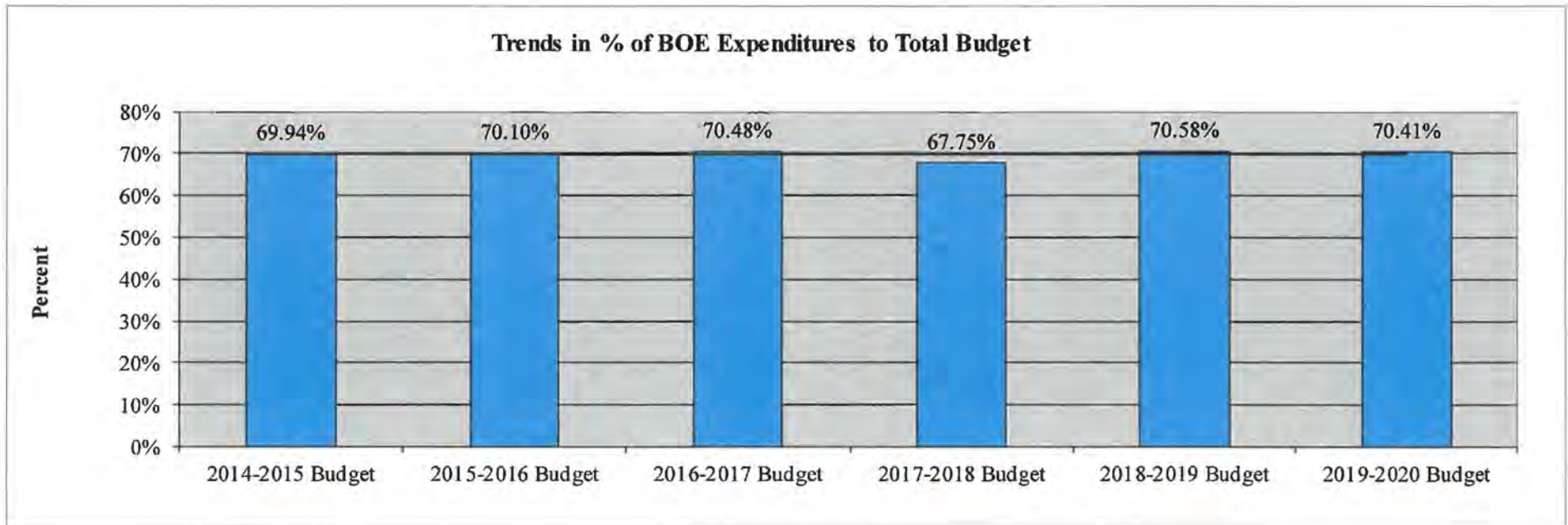
Accounting Services has an increase of \$9,486 mainly due to an increase for negotiated wages and an increase in the software maintenance contract for the financial system.

Revenue Services has an increase of \$3,631 due to negotiated salary increases and overtime/seasonal assistance reallocated from the contingency account.

Town Clerk has a minor increase of \$853 due to negotiated salary increases offset with reductions for printing and code updates.

Registrar of Voters decreased by \$1,741 due to the reduction in printing costs.

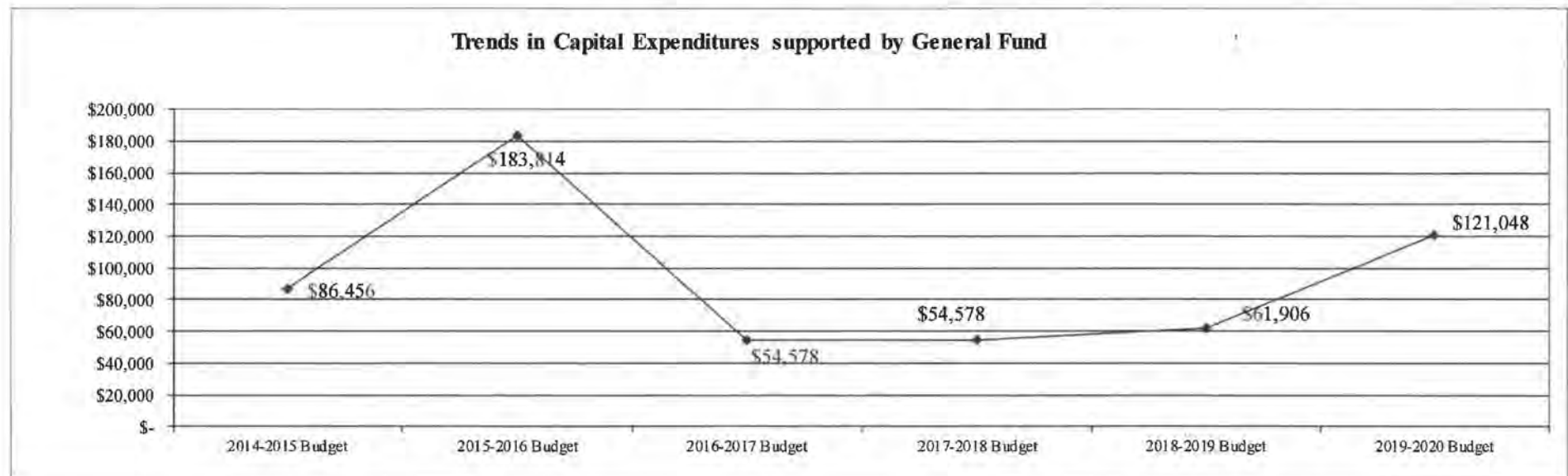
- **Contingency** program budget increased by \$41,125 or 28.44%. This is attributed to the increase in the Personnel Adjustment line item due to funds that are being budgeted for non-settled union contracts.
- **Board of Education** operating budget represents 70.41% of the total Town of Tolland budget. The funding level for the Board of Education increased by \$332,998 or .84% to \$39,975,605. The Town Manager and the Superintendent of Schools communicated very closely during the development of the Board of Education Budget.



Debt Service budget will remain flat for the next two years and then will increase by \$100,000 for a few years to allow for savings to be deposited into the Debt Service Fund 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.

Board of Education Teachers' Retirement Contribution is \$0 for this year. Going forward, the Town may be mandated by the State to make annual contributions to the Teachers' Retirement Pension. The Governor's plan is to shift at least 25% of the normal teachers' pension cost from the State to the Towns, and phase it in over three years. As of the preparation of this budget the Legislature has not completed their budget process, however, they are proposing not to include this requirement for their budget. The Town Council decided to exclude the funding for this item.

Capital Improvements budget of \$121,048 increased by \$59,142 which is .21% of the total budget compared with last year which was only at .11% 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.

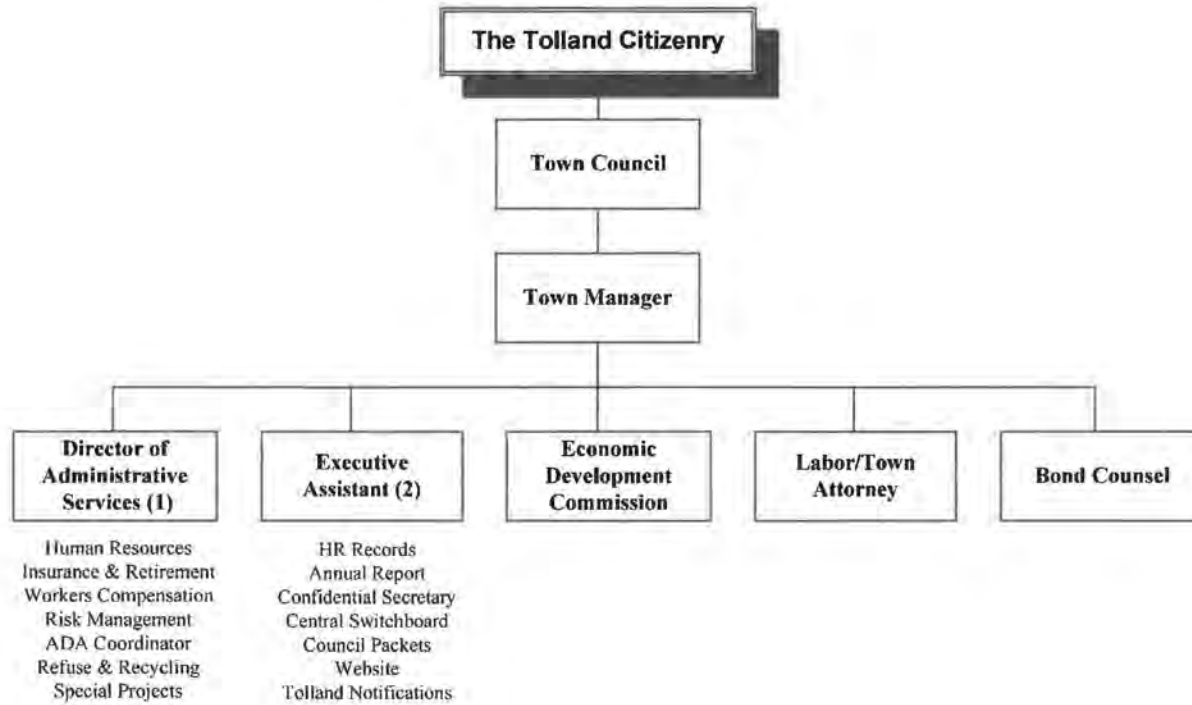


GENERAL GOVERNMENT

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	2019-2020 Department Request	2019-2020 Manager Proposed	2019-2020 Adopted Budget
100-00	Town Council	37,329	37,329	37,329
110-00	Town Manager	224,303	224,303	224,303
120-00	Economic Development Commission	6,001	6,001	6,001
130-00	Human Resources and Benefits Administration	2,234,501	2,195,603	2,161,887
140-00	Miscellaneous Support Services	60,148	60,148	60,148
140-10	Information Technology and Telecommunications	172,122	172,122	172,122
150-13	Insurance	239,643	239,643	239,643
160-19	Legal Services	66,000	66,000	66,000
170-00	Probate Services	12,245	12,245	12,245
	Subtotal -- General Government	3,052,292	3,013,394	2,979,678

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 \$310 mainly due to a slight increase in Professional Services for the videographer.

Program Objectives and Goals FY 2020:

- Achieve cost savings and operational efficiencies by sharing additional services among Board of Education and Town departments, and by identifying cost savings and cost avoidance measures
- Achieve cost savings and operational efficiencies by sharing additional services with neighboring towns and by identifying cost savings and cost avoidance measures
- Bring several key initiatives to successful resolution including: POCD, Public Works Garage, Town Manager search and Parker School Senior Housing
- Implement an economic development strategy for Tolland including the Tolland Village Area, the Technology Campus Zone and the Commercial Industrial Zone
- Continue to foster a collaborative environment with other boards and commissions
- Identify budget contingency plans for unexpected change in revenue
- Continue to actively engage with legislative delegation to advocate for Tolland residents and businesses
- Identify mechanisms to work with civic organizations to achieve town goals through volunteer efforts
- Enhance communications with residents
- Advocate for public policy in support of residents with crumbling foundations
- Manage our debt service in such a way that the Town has the ability to pay as we go as an option

Program Accomplishments FY 2019:

- Continued Prescription Discount Card program for Tolland residents saving residents more than \$414,000
- Continued to support reasonable development in the Tolland Village Area
- Adopted a Budget with limited expenditure increase
- Approved Charter changes
- Started Shared Services Ad Hoc Committee

Assigned Positions:

2017-2018		2018-2019		Position Title	2019-2020	
Positions	FTE	Positions	FTE		Positions	FTE
1		1	1	Recording Clerk	1	1
1		1	1	Videographer	1	1

Performance Data	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Estimated 2018-2019	Anticipated 2019-2020
Meetings attended	35	28	35	33	33
Ordinances Passed	4	4	4	4	3
Resolutions Passed	60	67	71	69	70
Policies Enacted	2	2	2	2	3
Public Hearing Items	10	12	11	11	12
Appointments	59	19	95	35	62
Additional appropriations	8	3	4	4	6

FUNCTION Town Administration	ACTIVITY Town Council			PROGRAM Town Council			CODE 100-00		
	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted	2018-2019 Amended	2019-2020 Manager Proposed	2019-2020 Adopted Budget	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
Line Item Description									
PROFESSIONAL SERVICES	5,160	4,500	6,382	5,120	5,120	5,440	5,440	320	6.25%
PRINTING	2,920	3,801	1,485	3,300	3,300	3,300	3,300	-	0.00%
ADVERTISING	4,602	6,522	4,520	5,000	5,000	5,000	5,000	-	0.00%
DUES AND MEMBERSHIPS	21,759	21,921	22,058	22,399	22,399	22,389	22,389	(10)	-0.04%
OTHER SERVICES AND FEES	1,049	1,049	0	0	0	0	0	-	0.00%
TRAINING AND DEVELOPMENT	80	0	0	100	100	100	100	-	0.00%
OFFICE SUPPLIES	499	500	392	500	500	500	500	-	0.00%
PROGRAM MATERIALS	1,070	600	0	600	600	600	600	-	0.00%
OPERATING EXPENDITURES	37,140	38,892	34,837	37,019	37,019	37,329	37,329	310	0.84%
TOTAL TOWN COUNCIL	37,140	38,892	34,837	37,019	37,019	37,329	37,329	310	0.84%

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 \$1,149 due primarily to an increase in the Payroll account of \$1,424 for 18/19 raises and minor decreases in Service Contracts and Printing.

Program Objectives and Goals FY 2020:

- 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 FY2019
- 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 Parker School/Senior Housing 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**
- Complete work on the Highway Expansion Project

Program Accomplishments FY 2019:

- Produced a budget for FY2019 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 begin transition to New Town Manager for 2019
- Worked with Town Council and BOE on BOE 1% Reserve Fund revised ordinance

Assigned Positions:

2017-2018		2018-2019		Position Title	2019-2020	
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 2015-2016	Actual 2016-2017	Actual 2017-2018	Estimated 2018-2019	Anticipated 2019-2020
Municipal Budget Expenditure Increase passed at Referendum	2.11%	2.34%	-.15%	.81%	N/A
Total Percentage Tax Increase passed at Referendum	*	2.49%	.85%	1.51%	N/A
Town Council meetings attended	30	28	35	33	33
Staff meetings conducted	20	20	20	21	16
Sealed bids invited	2	3	3	2	3

*Revaluation year

FUNCTION	ACTIVITY			PROGRAM				CODE	
Town Administration	Town Manager			Town Manager				110-00	
Line Item Description	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted	2018-2019 Amended	2019-2020 Manager Proposed	2019-2020 Adopted Budget	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
REGULAR PAYROLL	214,629	211,139	209,556	212,276	212,276	213,700	213,700	1,424	0.67%
Town Manager									
Executive Secretary									
Executive Secretary / Web Master (.5)									
PROFESSIONAL SERVICES	7	0	0	0	0	0	0	-	0.00%
COMMUNICATIONS	2,637	1,560	2,325	3,000	3,000	3,000	3,000	-	0.00%
SERVICE CONTRACTS	84	84	69	84	84	69	69	(15)	-17.86%
PRINTING	1,810	1,799	1,721	1,900	1,900	1,640	1,640	(260)	-13.68%
DUES AND MEMBERSHIPS	1,576	2,707	50	1,602	1,602	1,602	1,602	-	0.00%
TRAINING AND DEVELOPMENT	3,871	3,796	659	1,700	1,700	1,700	1,700	-	0.00%
OFFICE SUPPLIES	1,599	1,689	60	1,700	1,700	1,700	1,700	-	0.00%
FOOD AND CLOTHING	641	477	1,614	600	600	600	600	-	0.00%
BOOKS AND SUBSCRIPTIONS	0	149	148	292	292	292	292	-	0.00%
PAYROLL EXPENDITURES	214,629	211,139	209,556	212,276	212,276	213,700	213,700	1,424	0.67%
OPERATING EXPENDITURES	12,226	12,261	6,647	10,878	10,878	10,603	10,603	(275)	-2.53%
TOTAL TOWN MANAGER	226,855	223,400	216,203	223,154	223,154	224,303	224,303	1,149	0.51%

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 Division of Planning and Community Development also plays a significant role in this process by assisting private developers and business oriented groups with achieving their goals for growth within existing zoning requirements.

Budget Change Commentary:

The program budget remains the same as FY 2019.

Program Objectives and Goals FY 2020:

- Continue to assist and promote economic development in Tolland specifically the Tolland Village Area and Technology Zone – **Council Goal**
- Continue to work with parties looking for sites or buildings to locate their businesses
- Establish relationships with local business owners, real estate agents and others involved in business development in Tolland
- Conclude the regional economic development action plan and begin implementation
- Engage a Consultant to assist with Town-wide Economic Development activities – **Council Goal**
- Compile and provide information about Tolland to market the community
- Continue to advise the Town Council and Planning and Zoning Commission on economic development related matters

Program Accomplishments FY 2019:

- Attended workshops related to the Plan of Conservation and Development update and provided input
- Continued to conduct in-person surveys of businesses
- Provided input to the Planning and Zoning Commission on zoning regulations amendments and development applications

Performance Data	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Estimated 2018-2019	Anticipated 2019-2020
Meetings Held	9	7	9	9	11

FUNCTION	ACTIVITY			PROGRAM				CODE	
	Economic Development			Economic Development					
Town Administration	2015-2016	2016-2017	2017-2018	2018-2019	2018-2019	2019-2020	2019-2020	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
Line Item Description	Actual	Actual	Actual	Adopted	Amended	Manager Proposed	Adopted Budget		
TEMPORARY HELP	630	560	0	0	0	0	0	-	0.00%
Recording Clerk									
PROFESSIONAL SERVICES	0	1,736	20,700	5,000	5,000	5,000	5,000	-	0.00%
PRINTING	0	0	0	225	225	225	225	-	0.00%
DUES AND MEMBERSHIPS	723	431	256	292	292	292	292	-	0.00%
TRAINING AND DEVELOPMENT	0	0	25	0	0	0	0	-	0.00%
TRAVEL REIMBURSEMENT	334	0	0	334	334	334	334	-	0.00%
OFFICE SUPPLIES	65	0	0	150	150	150	150	-	0.00%
PAYROLL EXPENDITURES	630	560	0	0	0	0	0	-	0.00%
OPERATING EXPENDITURES	1,122	2,167	20,981	6,001	6,001	6,001	6,001	-	0.00%
TOTAL ECONOMIC DEVELOPMENT	1,752	2,727	20,981	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 \$940. This is due to a decrease in Professional Services of \$1,513 and an increase in the Payroll account of \$2,453 for 18/19 raises.

Program Objectives and Goals FY 2020:

- Continue to update various Human Resource policies as needed
- As necessary, recruit and fill various vacant staff positions
- Implement personnel changes consistent with proposed FY2020 budget

Program Accomplishments FY 2019:

- Recruited and filled vacant full-time and part-time positions including: Asst. Town Clerk, Laborer, Library Circulation Asst. (2), Fire Captain and Tax Account Clerk
- ICMARC representatives met with employees relating to pension investments
- Working with Safety Committee developed solutions for safety issues
- Staffed Charter Revision Commission
- Helped coordinate launch for new Town Manager selection process

Assigned Positions:

2017-2018		2018-2019		Position Title	2019-2020	
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 2015-2016	Actual 2016-2017	Actual 2017-2018	Estimated 2018-2019	Anticipated 2019-2020
Safety Committee Meetings	4	4	4	4	4
Employee Assistance Referrals	2	2	2	2	2
Job Advertisements	7	8	6	6	6
Training Workshops	2	2	2	6	6

FUNCTION Town Administration	ACTIVITY HR and Benefits Administration			PROGRAM HR and Benefits Administration				CODE 130-10	
	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted	2018-2019 Amended	2019-2020 Manager Proposed	2019-2020 Adopted Budget	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
Line Item Description									
REGULAR PAYROLL Director of Administrative Services Executive Secretary / Web Master (.5)	118,875	120,361	122,247	122,669	122,669	125,122	125,122	2,453	2.00%
PROFESSIONAL SERVICES	3,696	3,702	2,665	2,763	2,763	1,250	1,250	(1,513)	-54.76%
COMMUNICATIONS	0	263	261	600	600	600	600	-	0.00%
ADVERTISING	3,717	2,891	2,847	4,175	4,175	4,175	4,175	-	0.00%
DUES AND MEMBERSHIPS	440	440	411	490	490	490	490	-	0.00%
TRAINING AND DEVELOPMENT	885	26	40	1,000	1,000	1,000	1,000	-	0.00%
OFFICE SUPPLIES	633	296	93	300	300	300	300	-	0.00%
FOOD AND CLOTHING	179	52	750	500	500	500	500	-	0.00%
BOOKS AND SUBSCRIPTIONS	203	607	0	150	150	150	150	-	0.00%
PAYROLL EXPENDITURES	118,875	120,361	122,247	122,669	122,669	125,122	125,122	2,453	2.00%
OPERATING EXPENDITURES	9,752	8,276	7,067	9,978	9,978	8,465	8,465	(1,513)	-15.16%
TOTAL HR & BENEFITS ADMINISTRATION	128,627	128,637	129,314	132,647	132,647	133,587	133,587	940	0.71%

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 \$40,047. Although our Health Insurance rates are only increasing by 1.9%, the primary driver of the increase is Health Insurance census changes, FICA and Pensions offset by a reduction in Worker's Compensation costs. Increase in Post-Employment Benefits (OPEB) is offset by reduction in retiree costs.

Program Objectives and Goals FY 2020:

- 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 2019:

- 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 \$22,000 to the Town in the prior fiscal year

Performance Data	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Estimated 2018-2019	Anticipated 2019-2020
Workers' Compensation Claims	20	24	30	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	2	2	2
Covered Employees – Full-time Equivalents	76.46	78.53	77.58	77.99	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	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted	2018-2019 Amended	2019-2020 Manager Proposed	2019-2020 Adopted Budget	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
FICA	262,386	262,657	274,100	290,000	290,000	305,000	305,000	15,000	5.17%
MEDICARE	66,599	66,753	68,701	75,000	75,000	78,000	78,000	3,000	4.00%
EMPLOYEE PENSIONS	266,295	268,554	269,963	285,000	285,000	300,000	287,843	2,843	1.00%
WORKER'S COMPENSATION	199,861	199,653	201,060	228,689	228,689	215,833	215,833	(12,856)	-5.62%
UNEMPLOYMENT COMPENSATION	5,296	1,634	666	5,000	5,000	3,778	3,778	(1,222)	-24.44%
HEALTH INSURANCE	1,052,251	1,078,491	1,059,797	1,057,012	1,057,012	1,105,914	1,084,355	27,343	2.59%
LIFE INSURANCE	33,967	33,237	34,406	37,000	37,000	35,000	35,000	(2,000)	-5.41%
DISABILITY INSURANCE	14,293	12,456	10,163	9,852	9,852	9,852	9,852	-	0.00%
OTHER POST EMPLOYMENT BENEFITS	525	1,450	700	700	700	8,639	8,639	7,939	1134.14%
OPERATING EXPENDITURES	1,901,473	1,924,884	1,919,556	1,988,253	1,988,253	2,062,016	2,028,300	40,047	2.01%
TOTAL EMPLOYEE BENEFITS	1,901,473	1,924,884	1,919,556	1,988,253	1,988,253	2,062,016	2,028,300	40,047	2.01%

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 \$1,337 less than FY 18-19 due to a decrease in fuel costs

Program Objectives and Goals FY 2020:

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

Program Accomplishments FY 2019:

- Provided support services, such as postage, office machines and phones for entire office staff

FUNCTION Town Administration	ACTIVITY Administrative Support Services			PROGRAM Miscellaneous Support Services			CODE 140-00		
	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted	2018-2019 Amended	2019-2020 Manager Proposed	2019-2020 Adopted Budget	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
Line Item Description									
POSTAGE	18,435	18,412	31,909	18,500	18,500	18,500	18,500	-	0.00%
SERVICE CONTRACTS	17,551	17,891	13,845	24,984	24,984	24,984	24,984	-	0.00%
OTHER SERVICES AND FEES	0	0	0	428	428	428	428	-	0.00%
OFFICE SUPPLIES	5,017	3,052	3,075	5,000	5,000	5,000	5,000	-	0.00%
MACHINERY AND EQUIPMENT PARTS	3,414	3,524	2,344	4,000	4,000	4,000	4,000	-	0.00%
FUEL AND OIL	6,154	6,754	7,499	8,573	8,573	7,236	7,236	(1,337)	-15.60%
OPERATING EXPENDITURES	50,570	49,632	58,673	61,485	61,485	60,148	60,148	(1,337)	-2.17%
TOTAL MISCELLANEOUS SUPPORT SERVICES	50,570	49,632	58,673	61,485	61,485	60,148	60,148	(1,337)	-2.17%

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 hours per week with the Town of South Windsor’s IT Department to provide regionalized Information Technology Support Services.

Budget Change Commentary:

Although the budget increased by \$229 there were savings in telephone costs for various line eliminations and also less software costs this year due to software maintenance costs that only have to be paid in alternating years. The savings in these areas will allow for the normal replacement of office computers that are becoming obsolete and require replacement.

Program Objectives and Goals FY 2020:

- To provide uninterrupted communication services via computers and phones
- To upgrade software, equipment and technology as recommended in the Information Technology Plan
- Regionalize technology efforts where possible – **Council Goal**
- Timely responses to requests for troubleshooting

Program Accomplishments FY 2019:

- Provided timely responses to requests for trouble shooting
- Upgraded server hardware pursuant to the Technology Plan
- Completed the mirrored storage and off-site server phase of the Information Technology Plan
- Continued with our regionalized Information Technology Support Services with the Town of South Windsor – **Council Goal**

FUNCTION	ACTIVITY			PROGRAM				CODE	
Town Administration	Information Technology			IT / Telecommunications				140-10	
Line Item Description	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted	2018-2019 Amended	2019-2020 Manager Proposed	2019-2020 Adopted Budget	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
PROFESSIONAL SERVICES	74,807	78,000	78,000	78,000	78,000	78,000	78,000	-	0.00%
COMMUNICATIONS	48,666	42,972	33,860	48,400	48,400	40,000	40,000	(8,400)	-17.36%
TRAINING AND DEVELOPMENT	1,024	30	0	0	0	0	0	-	0.00%
COMPUTER SOFTWARE	5,934	27,105	21,421	41,493	41,493	35,122	35,122	(6,371)	-15.35%
OTHER EQUIPMENT	34,924	5,873	38,318	4,000	4,000	19,000	19,000	15,000	375.00%
OPERATING EXPENDITURES	165,355	153,980	171,599	171,893	171,893	172,122	172,122	229	0.13%
TOTAL IT / TELECOMMUNICATIONS	165,355	153,980	171,599	171,893	171,893	172,122	172,122	229	0.13%

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 Townwide 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 increased by \$6,052 due mainly to an increase in property and liability insurance.

Program Objectives and Goals FY 2020:

- 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 2019:

- Worked with CIRMA and town departments to coordinate property and workers compensation claims
- Property and liability claims dropped from 19 in FY2011 to 13 in FY2018
- Completed WC Assessment for Town’s insurer CIRMA
- Working with Safety Committee developed solutions for safety issues

Performance Data	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Estimated 2018-2019	Anticipated 2019-2020
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	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted	2018-2019 Amended	2019-2020 Manager Proposed	2019-2020 Adopted Budget	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
PROPERTY AND LIABILITY INSURANCE	173,858	189,973	192,758	200,702	200,702	206,754	206,754	6,052	3.02%
MISCELLANEOUS INSURANCE	8,327	5,062	18,310	3,000	3,000	3,000	3,000	-	0.00%
PUBLIC OFFICIAL INSURANCE	2,242	2,627	2,409	2,843	2,843	2,843	2,843	-	0.00%
OPERATING EXPENDITURES	184,427	197,662	213,478	206,545	206,545	212,597	212,597	6,052	2.93%
TOTAL GENERAL COVERAGE INSURANCE	184,427	197,662	213,478	206,545	206,545	212,597	212,597	6,052	2.93%

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 2020:

- 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 2019:

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

Performance Data	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Estimated 2018-2019	Anticipated 2019-2020
Volunteer Fire Insurance Policy	1	1	1	1	1

FUNCTION	ACTIVITY			PROGRAM				CODE	
Town Administration	Insurance			Firefighter Insurance				150-13	
Line Item Description	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted	2018-2019 Amended	2019-2020 Manager Proposed	2019-2020 Adopted Budget	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
INSURANCE - FIRE GENERAL COVERAGE	12,565	15,724	16,115	16,333	16,333	16,333	16,333	-	0.00%
INSURANCE - FIRE UMBRELLA	2,781	2,775	2,775	2,913	2,913	2,913	2,913	-	0.00%
INSURANCE - VOLUNTEER ACCIDENT	7,401	7,430	7,430	7,800	7,800	7,800	7,800	-	0.00%
OPERATING EXPENDITURES	22,747	25,929	26,320	27,046	27,046	27,046	27,046	-	0.00%
TOTAL FIREFIGHTER INSURANCE	22,747	25,929	26,320	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 \$5,000 lower than the prior fiscal year. This is due to a reduction of \$5,000 in Charter Revision Commission legal expenses.

Program Objectives and Goals FY 2020:

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

Program Accomplishments FY 2019:

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

Performance Data	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Estimated 2018-2019	Anticipated 2019-2020
Cases tried	0	0	0	1	1
Estimated opinions rendered	20	20	20	20	20
Cases pending	1	1	2	2	2

FUNCTION	ACTIVITY			PROGRAM				CODE	
Town Administration	Legal Services			Town Attorney				160-15	
Line Item Description	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted	2018-2019 Amended	2019-2020 Manager Proposed	2019-2020 Adopted Budget	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
PROFESSIONAL SERVICES	60,627	79,420	55,000	40,000	40,000	40,000	40,000	-	0.00%
OTHER SERVICES AND FEES	4,175	4,744	12,397	6,000	6,000	6,000	6,000	-	0.00%
CHARTER REVISION COMMISSION	0	0	15,000	5,000	5,000	0	0	(5,000)	-100.00%
OPERATING EXPENDITURES	64,802	84,164	82,397	51,000	51,000	46,000	46,000	(5,000)	-9.80%
TOTAL TOWN ATTORNEY	64,802	84,164	82,397	51,000	51,000	46,000	46,000	(5,000)	-9.80%

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 remaining the same as the prior fiscal year.

Program Objectives and Goals FY 2020:

- Settle any non-routine labor relations issues
- Update Personnel Policies and Procedures as needed
- Complete negotiations with two unions for successor agreements

Program Accomplishments FY 2019:

- Helped successfully settle union grievances
- Negotiated agreement with CSEA union employees for continued 4-day workweek
- Started preparation to negotiate union successor agreements with CSEA and Teamster unions

Performance Data	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Estimated 2018-2019	Anticipated 2019-2020
Hearings Held	0	0	0	1	0
Contracts Negotiated	3	3	1	2	1
Litigation Cases	0	0	0	0	0

FUNCTION	ACTIVITY			PROGRAM				CODE	
Town Administration	Legal Services			Personnel				160-19	
Line Item Description	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted	2018-2019 Amended	2019-2020 Manager Proposed	2019-2020 Adopted Budget	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
PROFESSIONAL SERVICES	13,000	24,727	8,577	20,000	20,000	20,000	20,000	-	0.00%
OPERATING EXPENDITURES	13,000	24,727	8,577	20,000	20,000	20,000	20,000	-	0.00%
TOTAL PERSONNEL	13,000	24,727	8,577	20,000	20,000	20,000	20,000	-	0.00%

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:

No change from the previous budget year.

Program Objectives and Goals FY 2020:

- 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
- Weighted Workload figures will be based on a comprehensive fiscal year figure rather than a six month figure

Program Accomplishments FY 2019:

- The Tolland-Mansfield Probate Court continued to provide prompt, effective and courteous service to the residents of the four towns
- Stay current with changing statutory and State mandated requirements by attending seminars and training sessions
- Weighted Workload has raised about 200 points. Raise 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

Performance Data	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Estimated 2018-2019	Anticipated 2019-2020
Weighted Workload	1,025	2,321*	2,591.5*	2,600	2,600

**Actual weighted workload for Fiscal year 2017 was 2321 (July 2016-June 2017) not 1,100 as previously reported. I have fixed the figure to reflect a comprehensive FY figure, not a six-month figure.*

Actual weighted workload for Fiscal year 2018 was 2,591.5(July 2017-June 2018) not 1,175 as previously reported. I have fixed the figure to reflect a comprehensive FY figure not a six-month figure.

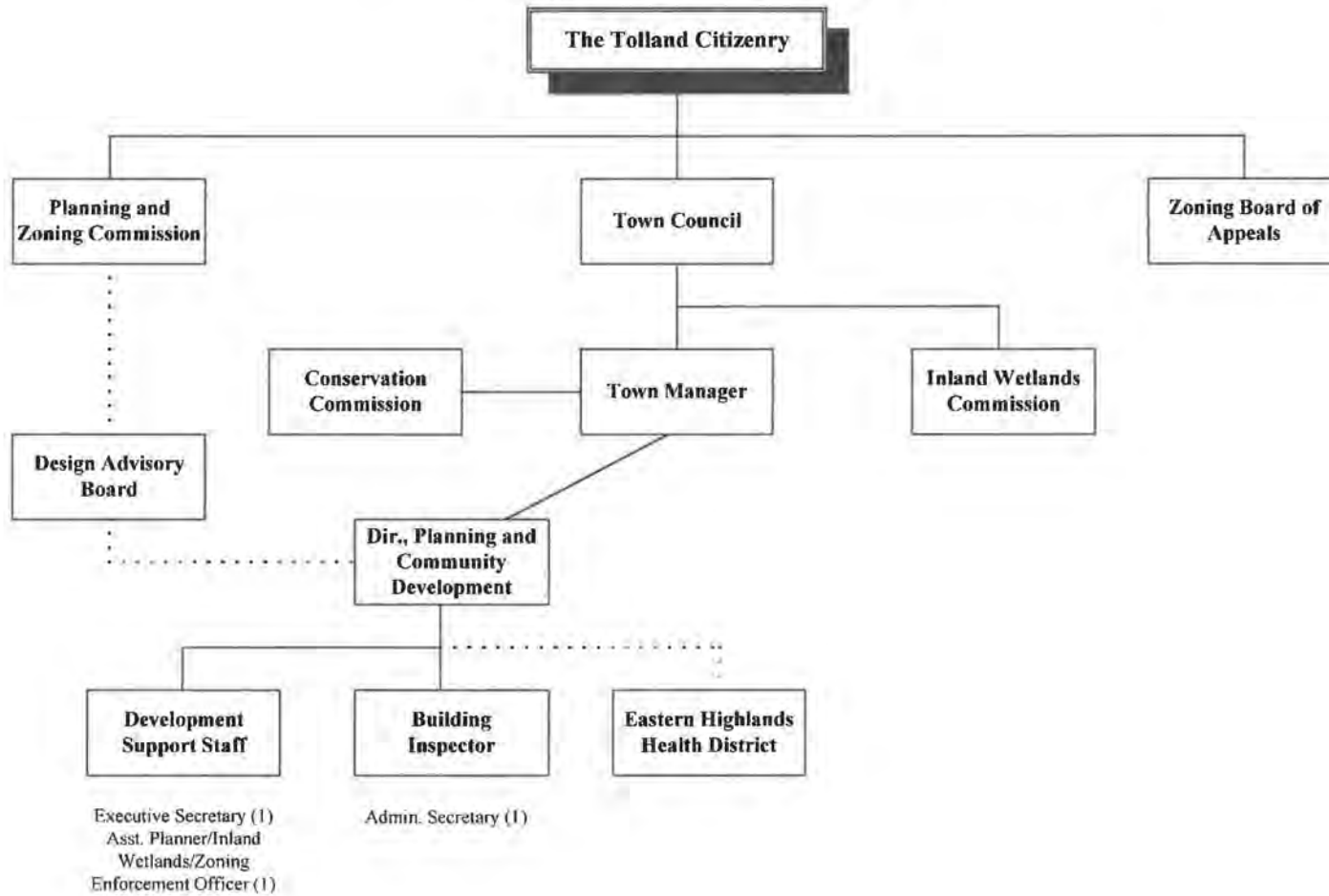
FUNCTION	ACTIVITY			PROGRAM				CODE	
Town Administration	Probate Services			Probate Services				170-00	
Line Item Description	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted	2018-2019 Amended	2019-2020 Manager Proposed	2019-2020 Adopted Budget	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
COMMUNICATIONS	5,938	6,338	6,480	6,600	6,600	6,600	6,600	-	0.00%
SERVICE CONTRACTS	524	509	528	685	685	685	685	-	0.00%
DOCUMENT MAINTENANCE	2,279	1,016	2,758	2,500	2,500	2,500	2,500	-	0.00%
OTHER SERVICES AND FEES	709	758	445	0	0	0	0	-	0.00%
OFFICE SUPPLIES	1,761	2,646	935	1,960	1,960	1,960	1,960	-	0.00%
FURNITURE AND FIXTURES	699	1,000	495	500	500	500	500	-	0.00%
OPERATING EXPENDITURES	11,909	12,267	11,641	12,245	12,245	12,245	12,245	-	0.00%
TOTAL PROBATE SERVICES	11,909	12,267	11,641	12,245	12,245	12,245	12,245	-	0.00%

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	2019-2020 Department Request	2019-2020 Manager Proposed	2019-2020 Adopted Budget
200-00	Building Inspection Services	125,310	126,310	126,310
210-00	Zoning Board of Appeals	3,500	3,500	3,500
230-00	Public Health Services	78,541	79,790	79,790
240-00	Planning and Zoning Services	199,715	199,715	199,715
250-00	Inland Wetlands Commission	3,685	3,685	3,685
260-00	Planning and Zoning Commission	20,560	20,560	20,560
270-00	Conservation Commission	3,235	2,235	2,235
270-00	Agricultural Commission	1,500	1,500	1,500
Subtotal -- Planning and Community Development		436,046	437,295	437,295

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 ViewPermit tracking software enables residents and contractors to apply and pay for permits online. Approximately 33% 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. Starting in Fiscal Year 2019, ViewPermit is also used to track Zoning and land use application for the Planning & Zoning Commission, Zoning Board of Appeals and the Inland Wetlands Commission.

Budget Change Commentary:

The overall budget increased by \$4,088. The Payroll account increased by \$1,478 for 18/19 raises. The program budget increased by \$2,610, in part due to an increase in professional services of \$1,400 for coverage for the Building Official during vacations and for Fire Marshal services for Blight summons. There is also an increase in books and subscriptions of \$1,000 due to changes in the State Building Code.

Program Objectives and Goals FY 2020:

- Continue to work with, consult and assist other departments to better serve the Town, as a whole - **Council Goal**
- 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 CRCOG 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

Program Accomplishments FY 2019:

- 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 CRCOG to pre-vet vendors that can perform work on failing concrete foundations

- 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:

2017-2018		2018-2019		Position Title	2019-2020	
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 2015-2016	Actual 2016-2017	Actual 2017-2018	Estimated 2018-2019	Anticipated 2019-2020
PERMITS:					
Housing units	8	10	8	6	*31
Commercial (includes additions & modifications)	24	66	51	31	33
Industrial	0	0	0	0	0
Municipal	10	6	17	8	10
Total Permits	1,096	989	1011	920	980
Certificates of Occupancy (New Construction & Commercial)	20	14	19	15	40
Inspections	1,374	1,241	1,141	1,159	1,250
Total Revenue (Permit Fees) – Per Town Audit Report	\$190,509	\$218,016	\$219,185	\$180,000	*\$205,000
BLIGHT:					
Complaints Received			10	11	10
Inspections			54	43	45
Blight Review Committee Meetings			5	4	5

*Includes Phase 1 of a large subdivision (anticipated in Fall 2019)

FUNCTION	ACTIVITY			PROGRAM				CODE	
Planning and Community Development	Building Inspection			Building Inspection				200-00	
Line Item Description	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted	2018-2019 Amended	2019-2020 Manager Proposed	2019-2020 Adopted Budget	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
REGULAR PAYROLL Building Official Administrative Secretary	105,898	107,371	107,690	110,105	110,105	111,583	111,583	1,478	1.34%
TEMPORARY HELP	0	0	0	0	0	0	0	-	0.00%
PROFESSIONAL SERVICES	0	840	1,300	1,000	1,000	2,400	2,400	1,400	140.00%
COMMUNICATIONS	612	510	563	660	660	660	660	-	0.00%
SERVICE CONTRACTS	8,491	8,658	8,751	9,117	9,117	9,502	9,502	385	4.22%
PRINTING	559	445	0	300	300	200	200	(100)	-33.33%
DUES AND MEMBERSHIPS	225	90	0	290	290	290	290	-	0.00%
TRAINING AND DEVELOPMENT	0	0	0	50	50	50	50	-	0.00%
OFFICE SUPPLIES	250	213	0	250	250	250	250	-	0.00%
MINOR TOOLS	673	384	0	250	250	175	175	(75)	-30.00%
BOOKS AND SUBSCRIPTIONS	146	778	1,500	200	200	1,200	1,200	1,000	500.00%
OTHER EQUIPMENT	0	0	0	0	0	0	0	-	0.00%
PAYROLL EXPENDITURES	105,898	107,371	107,690	110,105	110,105	111,583	111,583	1,478	1.34%
OPERATING EXPENDITURES	10,956	11,918	12,114	12,117	12,117	14,727	14,727	2,610	21.54%
TOTAL BUILDING INSPECTION	116,855	119,290	119,804	122,222	122,222	126,310	126,310	4,088	3.34%

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 provides 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 unchanged from the previous fiscal year.

Program Objectives FY 2020:

- 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 – **Council Goal**
- Continue to provide information on applications on-line – **Council Goal**
- Provide and encourage training for Board members – **Council Goal**

Program Accomplishments FY 2019:

- Processed applications in a timely and courteous manner
- Updated forms and applications for clarity

Assigned Positions:

2017-2018		2018-2019		Position Title	2019-2020	
Positions	FTE	Positions	FTE		Positions	FTE
1	1	1	1	Recording Clerk	1	1

Performance Data	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Estimated 2018-2019	Anticipated 2019-2020
Meetings held	6	11	13	12	16
Applications received	12	12	11	8	10
Appeals heard	1	2	1	1	1

FUNCTION	ACTIVITY			PROGRAM				CODE	
Planning and Community Development	Zoning Board of Appeals			Zoning Board of Appeals				210-00	
Line Item Description	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted	2018-2019 Amended	2019-2020 Manager Proposed	2019-2020 Adopted Budget	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
TEMPORARY HELP Recording Clerk	630	990	810	1,080	1,080	1,080	1,080	-	0.00%
PRINTING	0	0	0	0	0	0	0	-	100.00%
ADVERTISING	2,016	2,951	2,569	2,200	2,200	2,200	2,200	-	0.00%
DUES AND MEMBERSHIPS	50	50	50	50	50	50	50	-	0.00%
TRAINING AND DEVELOPMENT	0	100	70	70	70	70	70	-	0.00%
OFFICE SUPPLIES	200	31	100	100	100	100	100	-	0.00%
PAYROLL EXPENDITURES	630	990	810	1,080	1,080	1,080	1,080	-	0.00%
OPERATING EXPENDITURES	2,266	3,133	2,789	2,420	2,420	2,420	2,420	-	0.00%
TOTAL ZONING BOARD OF APPEALS	2,896	4,123	3,599	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 1.6%. This represents an increase of \$1,249 for FY2019/2020.

Program Objectives and Goals FY 2020:

- 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
- Update on agency strategic plan

Program Accomplishments FY 2019:

- District-wide Substance Abuse in Our Communities Workgroup activities during this past year include policy development of NARCAN staging in public buildings, education of local prescribers on the controlled substance prescription monitoring program, and NARCAN training events for the public
- Soft launch of public portal for online application and payments
- Implemented a material expansion of our medical reserve corps engagement events, and trainings, resulting in increased membership, and improved retention

Performance Measurements	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Estimated 2018-2019	Anticipated 2019-2020
Subdivision lots reviewed	0	3	1	1	1
Soil tests conducted (test holes plus perc tests)	107	125	144	140	140
New permits issued	8	5	9	5	5
Repair permits issued	21	34	45	45	45
Site inspections conducted	153	135	119	120	120
Well permits issued	18	10	18	15	15
Food service inspections	84	62	85	80	80
Planning & Zoning plan reviews	0	2	0	1	1
Zoning/Building permits reviewed	131	149	139	140	140

FUNCTION	ACTIVITY			PROGRAM				CODE	
Planning and Community Development	Public Health Services			Public Health Services				230-00	
Line Item Description	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted	2018-2019 Amended	2019-2020 Manager Proposed	2019-2020 Adopted Budget	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
PROFESSIONAL SERVICES	74,724	77,780	78,626	78,541	78,541	79,790	79,790	1,249	1.59%
OPERATING EXPENDITURES	74,724	77,780	78,626	78,541	78,541	79,790	79,790	1,249	1.59%
TOTAL PUBLIC HEALTH SERVICES	74,724	77,780	78,626	78,541	78,541	79,790	79,790	1,249	1.59%

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 also performs 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, Blight Review Committee 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 now also assists with some administrative and record-keeping duties of the Tolland Non-Profit Housing Corporation.

Budget Change Commentary:

The overall budget increased by \$3,128 due to an increase in the Payroll account for 18/19 raises and an increase in Professional Services for GIS consultant services required for update with a minor decrease in Books and Subscriptions.

Program Objectives and Goals FY 2020:

- Adopt a new Plan of Conservation and Development
- Amend the Zoning Regulations to implement recommendations from the POCD
- Continue implementing the “Plan for Addressing Wastewater in Tolland”, with enhanced public education to raise awareness of proper septic system maintenance and operation
- Continue regulatory work to meet the State’s new stormwater requirements, which may require updated regulations and town ordinances
- Finish reorganizing land use records, town property records, and utility records
- Manage the LOTCIP grant for Old Cathole Road reconstruction as construction begins
- 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 – **Council Goal**
- Offer meaningful support and partnership with the Economic Development Commission and the Planning and Zoning Commission for smart and appropriate development in the Technology Zone and Tolland Village Area –**Council Goal**
- 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

Program Accomplishments FY 2019:

- Assisted with the update of the POCD. Staff prepared maps for POCD, coordinated with the consultant and Commission, and aided with developing plan contents
- Continued work with the consulting engineer to update the town’s stormwater regulations to comply with State MS4 requirements

- Tolland Village Area - Continued discussions with landowners, potential developers, the Town Council, residents and Boards and Commissions regarding potential development— **Council Goal**
- Served on the Technical Advisory Committee for the Eastern Gateways Study, a project by the Capitol Region Council of Governments to examine transportation options on key corridors that lead to UConn
- Worked with the consulting engineer to submit a traffic study to the State Department of Transportation in order to increase the total square footage permitted in the business park
- Worked with representatives of the towns of Bolton, Coventry, and Mansfield to start planning for a 4-town economic development initiative
- Participated in regional meetings related to the Natural Hazard Mitigation Plan and coordinated input from other town departments on the draft plan.
- Continued reorganizing land records and maps
- Began using ViewPermit to better track zoning permits and land use approvals
- Continued design work for the Old Cathole Road reconstruction project. Department staff is managing grant administration
- Began 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:

2017-2018		2018-2019		Position Title	2019-2020	
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 2015-2016	Actual 2016-2017	Actual 2017-2018	Estimated 2018-2019	Anticipated 2019-2020
Zoning permits issued*	166	166	163	210	200
Erosion & Sediment Control Site Inspections**	--	--	20	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 & Zoning Services			Planning & Zoning Services			240-00		
Line Item Description	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted	2018-2019 Amended	2019-2020 Manager Proposed	2019-2020 Adopted Budget	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
REGULAR PAYROLL	130,084	174,515	180,867	190,407	187,407	192,185	192,185	1,778	0.93%
Director of Planning and Community Development									
Assistant Town Planner									
Executive Secretary									
PROFESSIONAL SERVICES	2,091	1,000	17,533	1,000	4,000	2,400	2,400	1,400	140.00%
COMMUNICATIONS	152	0	0	0	0	0	0	-	0.00%
SERVICE CONTRACTS	924	225	212	275	275	275	275	-	0.00%
PRINTING	179	85	0	70	70	70	70	-	0.00%
DUES AND MEMBERSHIPS	0	850	918	935	935	935	935	-	0.00%
TRAINING AND DEVELOPMENT	2,086	1,822	1,395	1,500	1,500	1,500	1,500	-	0.00%
TRAVEL REIMBURSEMENT	0	12	27	1,000	1,000	1,000	1,000	-	0.00%
OFFICE SUPPLIES	1,029	400	625	400	400	400	400	-	0.00%
COMPUTER SOFTWARE	0	700	1,108	750	750	750	750	-	0.00%
PROGRAM MATERIALS	0	0	0	0	0	0	0	-	0.00%
BOOKS AND SUBSCRIPTIONS	0	50	0	50	50	0	0	(50)	-100.00%
FURNITURE AND FIXTURES	0	1,419	0	200	200	200	200	-	0.00%
PAYROLL EXPENDITURES	130,084	174,515	180,867	190,407	187,407	192,185	192,185	1,778	0.93%
OPERATING EXPENDITURES	6,461	6,563	21,818	6,180	9,180	7,530	7,530	1,350	21.84%
TOTAL PLANNING AND ZONING SERVICES	136,545	181,079	202,685	196,587	196,587	199,715	199,715	3,128	1.59%

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 is authorized to issue permits for certain limited activities. Typically the Assistant Planner serves as the Wetlands Agent. When that position is vacant, the Town contracts the North Central Conservation District to act as the Wetlands Agent.

Budget Change Commentary:

The Commission’s budget remains the same as for FY 2019.

Program Objectives and Goals FY 2020:

- 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 – **Council Goal**
- Increase public education on the importance of wetlands and activities that require review or permits
- Develop an updated listing of projects and initiatives to improve or restore wetlands and watercourses

Program Accomplishments FY 2019:

- Worked with the Public Works Department and other departments to ensure town projects minimize impacts to wetlands
- Filled vacant positions on the Commission

Assigned Positions:

2017-2018		2018-2019		Position Title	2019-2020	
Positions	FTE	Positions	FTE		Positions	FTE
1		1		Recording Clerk	1	

Performance Data	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Estimated 2018-2019	Anticipated 2019-2020
Wetlands applications reviewed	22	15	11	15	15
Commission meetings	18	15	9	12	12
Violation hearings conducted	0	0	0	0	0

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 is authorized by state statutes and the Town Charter to establish land use policies consistent with the Plan of Conservation and Development (POCD). The Commission also advises the Town Council on zoning and short- and long-term planning matters and reviews proposed municipal projects for consistency with the POCD. The Design Advisory Board 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 increases by \$13,060. This increase is to allow the Commission to update the Zoning Regulations based upon recommendations likely to come from the updated Plan of Conservation and Development.

Program Objectives and Goals FY 2020:

- Adopt the POCD and begin implementation – **Council Goal**
- Update the Zoning Regulations to implement zoning-related recommendations from the POCD
- Continue to explore methods for improving communication and participation with the public and other boards and commissions – **Council Goal**
- Continue to provide information on applications on the website
- Continue to pursue opportunities to improve pedestrian and bicycle connections
- Maintain a relationship with regional entities to stay up-to-date on opportunities for collaboration and collective problem solving – **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 Technology Zone and Tolland Village Area – **Council Goal**

Program Accomplishments FY 2019:

- Continued to update the POCD, with public workshops and a public survey
- Undertook zoning regulations updates, including to allow farm wineries and breweries
- Added more content to the website including historic POCDs and meeting minutes

Assigned Positions:

2017-2018		2018-2019		Position Title	2019-2020	
Positions	FTE	Positions	FTE		Positions	FTE
1		1		PZC Recording Secretary	1	
1		1		Design Advisory Board (DAB) Recording Secretary	0	

Performance Data	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Estimated 2018-2019	Anticipated 2019-2020
Meetings -- Planning and Zoning Commission	19	22	21	20	22
Meetings -- Design Advisory Board	7	2	2	4	5
Subdivisions reviewed*	3	2	2	2	2
Site Plan, Special Permits, Regulation Revisions reviewed*	6	12	14	10	14

*Based on date submitted.

FUNCTION	ACTIVITY			PROGRAM				CODE	
Planning and Community Development	Planning & Zoning Commission			Planning & Zoning Commission				260-00	
Line Item Description	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted	2018-2019 Amended	2019-2020 Manager Proposed	2019-2020 Adopted Budget	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
TEMPORARY HELP	2,520	2,250	1,980	2,750	2,750	2,310	2,310	(440)	-16.00%
Recording Clerk (P & Z Commission)									
Recording Clerk (Design Advisory Board)									
PROFESSIONAL SERVICES	1,800	1,000	20,000	1,500	1,500	15,000	15,000	13,500	900.00%
PRINTING	0	0	0	0	0	0	0	-	100.00%
ADVERTISING	2,296	2,537	2,498	3,000	3,000	3,000	3,000	-	0.00%
DUES AND MEMBERSHIPS	500	746	0	0	0	0	0	-	0.00%
TRAINING AND DEVELOPMENT	0	55	0	100	100	100	100	-	0.00%
OFFICE SUPPLIES	197	68	14	150	150	150	150	-	0.00%
PROGRAM MATERIALS	702	15	0	0	0	0	0	-	0.00%
BOOKS AND SUBSCRIPTIONS	0	79	0	0	0	0	0	-	0.00%
PAYROLL EXPENDITURES	2,520	2,250	1,980	2,750	2,750	2,310	2,310	(440)	-16.00%
OPERATING EXPENDITURES	5,496	4,500	22,512	4,750	4,750	18,250	18,250	13,500	284.21%
TOTAL PLANNING AND ZONING COMMISSION	8,016	6,750	24,492	7,500	7,500	20,560	20,560	13,060	174.13%

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 decreased by \$1,000 in the Property Maintenance account.

Program Objectives and Goals FY 2020:

- 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
- Begin to determine appropriate uses for a recently acquired 2-acre parcel of open space on Plains Road
- Mark property pins and create GPS listings (on website) of property line pins on the following Conservation Areas: Auperin, Baxter, Becker, Hovland, King and Palmer
- 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
- Work to resolve encroachment issues and illegal use of motorized vehicles at conservation areas
- 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, outreach programs and invasive species issues
- Continue to enhance the website and Facebook page – **Council Goal**
- Continue the identification and marking of boundaries at all properties
- Monitor opportunities for the acquisition of additional open space and seek funding through the CT Department of Energy and Environmental Protection (DEEP) Open Space Grant program or other funding sources when applicable

Program Accomplishments FY 2019:

- Reviewed potential candidate parcels for open space acquisition
- Hosted a Walktober event, a table at Celebrate Tolland and a full-moon hike
- Collaborated with Venture Crew 422 to install bluebird houses on the Campbell, Becker, Knofla and Sage Meadow properties
- Updated the management plans for the Becker and Stopplesworth properties
- Drafted an ordinance to establish a Conservation Fund
- Conducted its second Town-wide Photo Contest and chose four winners

- Coordinated conservation activities with the Wetlands Commission through the submittal of a listing of planned activities
- Worked to resolve encroachment issues and illegal use of motorized vehicles at conservation areas
- Provide input for the update of the Plan of Conservation and Development

Assigned Positions:

2017-2018		2018-2019		Position Title	2019-2020	
Positions	FTE	Positions	FTE		Positions	FTE
1		1		Recording Clerk	0	

Performance Data	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Estimated 2018-2019	Anticipated 2019-2020
Conservation Commission meetings	20	18	19	19	20
Conservation Commission workshops / site walks	4	3	4	4	4

FUNCTION Planning and Community Development	ACTIVITY Conservation Commission			PROGRAM Conservation Commission				CODE 270-00	
	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted	2018-2019 Amended	2019-2020 Manager Proposed	2019-2020 Adopted Budget	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
Line Item Description									
TEMPORARY HELP Recording Clerk	840	630	0	0	0	0	0	-	0.00%
DUES AND MEMBERSHIPS	130	130	135	135	135	135	135	-	0.00%
TRAINING AND DEVELOPMENT	260	60	85	100	100	100	100	-	0.00%
PROGRAM MATERIALS	0	500	200	500	500	500	500	-	0.00%
PROPERTY MAINTENANCE	3,054	2,267	300	2,500	2,500	1,500	1,500	(1,000)	-40.00%
PAYROLL EXPENDITURES	840	630	0	0	0	0	0	-	0.00%
OPERATING EXPENDITURES	3,444	2,957	720	3,235	3,235	2,235	2,235	(1,000)	-30.91%
TOTAL CONSERVATION COMMISSION	4,284	3,587	720	3,235	3,235	2,235	2,235	(1,000)	-30.91%

PROGRAM	AGRICULTURE COMMISSION	280-00
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Program Explanation:

The Agriculture Commission was established by the Town Council in 2013. The Commission has five members 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 increased by \$1,200. The increase mainly is due to likely maintenance needed at Campbell Farm after the current lessee vacates the property.

Program Objectives and Goals FY 2020:

- Continue to promote local farms and locally-grown produce and upgrade marketing materials with photography services
- Expand Tolland Fresh to include additional interested farms
- Provide advice to the Planning and Zoning Commission on farm-friendly zoning updates
- 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
- Continue promotional efforts that were initiated by the 2016 Agriculture Viability grant, including purchasing additional promotional items if demand warrants
- Continue to monitor compliance with lease terms for town-owned properties leased to farmers
- Hold additional programs, including a farm-to-table event
- Fill Commission vacancies

Program Accomplishments FY 2019:

- Successfully implemented the Tolland Fresh program which connects income-eligible residents with locally-grown produce
- Hosted a regional meeting of agriculture commissions in nearby communities
- Continued promotion of “Tolland Agriculture” and the “Tolland Farmers Market” through the distribution of promotional materials
- Continued monitoring of lease agreements and activities on town-owned parcels leased for farming purposes

Performance Data	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Estimated 2018-2019	Anticipated 2019-2020
Agriculture Commission meetings	9	8	7	13	12
Special Workshops	3	1	0	0	1

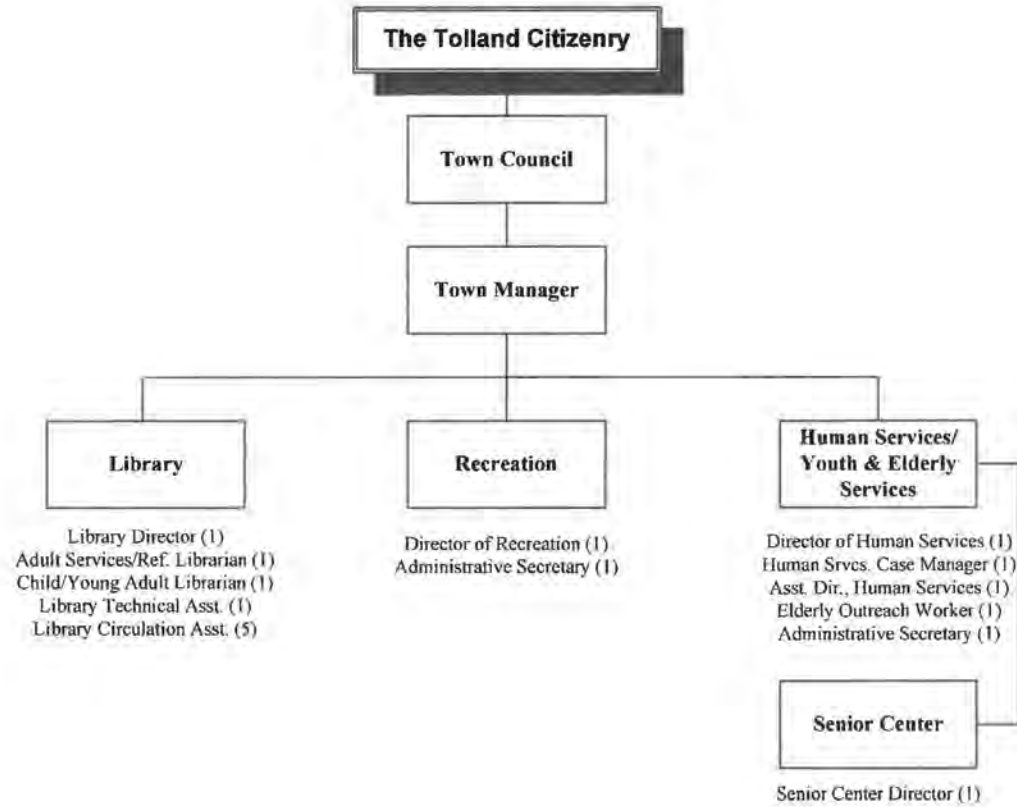
FUNCTION Planning and Community Development	ACTIVITY Agriculture Commission			PROGRAM Agriculture Commission			CODE 280-00		
	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted	2018-2019 Amended	2019-2020 Manager Proposed	2019-2020 Adopted Budget	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
Line Item Description									
PRINTING	0	200	200	100	100	100	100	-	0.00%
PROGRAM MATERIALS	0	28	0	0	0	200	200	200	0.00%
PROPERTY MAINTENANCE	0	0	0	200	200	1,200	1,200	1,000	500.00%
OPERATING EXPENDITURES	0	228	200	300	300	1,500	1,500	1,200	400.00%
TOTAL AGRICULTURE COMMISSION	0	228	200	300	300	1,500	1,500	1,200	400.00%

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	2019-2020 Department Request	2019-2020 Manager Proposed	2019-2020 Adopted Budget
310-00	Senior Center Services	58,881	58,881	58,881
320-00	Human Services	343,694	343,694	343,694
400-00	Library Services	417,417	417,417	417,417
500-00	Recreation and Adult Education	134,165	114,165	114,165
	Subtotal -- Community Services	954,157	934,157	934,157

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 and writing clubs, AARP Tax Aide, AARP driver safety classes, adult coloring, annual inter-generational variety show, monthly newsletter and volunteer opportunities.

Budget Change Commentary:

The program budget was reduced by \$109 due to minor increases and decreases in various line items for normal operating costs.

Program Objectives and Goals FY 2020:

- Network and interface with local and national senior centers to ascertain what new ideas and programs have been implemented to give seniors every opportunity to live happier, healthier and more fulfilling lives
- As more “Baby-Boomers” participate, offer programs that meet their needs and lifestyle
- Continue to adapt exercise programs to accommodate a wide range of physical abilities
- Expand and continue collaborations with school system to increase intergenerational opportunities - **Council Goal**
- Expand programs to facilitate active learning; healthy aging, caregivers services - **Council Goal**
- Offer additional seminars that educate seniors on scams, healthcare/insurance/homecare options
- Continue the “giving back” program by way of senior center volunteers assisting with town activities - **Council Goal**
- Encourage more talent from artists for wall display

Program Accomplishments FY 2019:

- A number of programs implemented have continued with great success such as: “Ole Jammers” and “Seniors with Thyme”
- The Senior Center continues to be a permanent site for AARP Tax Aide
- The “Getting to Know You” program has sparked great interest and helps to celebrate the life of older members of our community. Through an interview process, the selected senior validates their life on a deeper level, exploring their history and accomplishments. A shadowbox displays pictures and ‘life stories’ of the featured senior.
- The participants of the Senior Center continue to interact with several town wide organizations
- The Senior Center Annual Variety Show offers intergenerational entertainment. All age levels are welcome to participate providing opportunities for youth as well as seniors to be involved. This program invites local (and beyond) talent, an opportunity for the community to come together on a social level

- The Senior Center Director, when requested, continues to manage the Senior Center Emergency Shelter which provides shelter, showers and food for residents in the event of a storm. These services are provided on a twenty-four hour basis
- Oversees volunteers who assist during these emergencies
- Oversees building needs including safety precautions
- Continue to highlight a different artist's work in the wall display and encourage more to participate

Assigned Positions:

2017-2018		2018-2019		Position Title	2019-2020	
Positions	FTE	Positions	FTE		Positions	FTE
1	1.0	1	1.0	Senior Center Director	1	1.0

Performance Measurements	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Estimated 2018-2019	Anticipated 2019-2020
Senior Center Attendance (numbers do not include participants that have not signed in)	9,246	9,701	10,255	9,895	11,125
Luncheons (Monday and Wednesday)	3,262	2,718	1,970	1,606	1,626
Birthday Luncheon (monthly) and Holiday Celebrations	743	725	783	548	568
Health programs; Flu Clinic, Blood Pressure/Blood Sugar Clinics, Foot Care, Life Line Screening	346	280	302	296	316
Senior Chorus Membership	817	973	1,217	996	1,016
Senior Trips (participants)	186	145	200	190	210
Exercise Programs; Stretch and Balance, Yoga, Line Dancing	1,493	1,905	2,058	2,576	2,596
Computer Training Classes	195	167	-	-	-
AARP Driving Course	50	50	50	50	50
AARP Tax Site	58	120	125	125	145
Fireman's Holiday Social and Fireman's Picnic	167	75	150	180	200
Harvest Senior Banquet	0	76	75	120	140
Quilting Group, Knitting Group & Crafts	433	279	527	590	610
Drop-In – (based on 20 people a week either for apt or visiting who have not signed in)	720	800	800	1,000	1,000
Painting Class	151	101	168	112	132
Meditation	140	180	-	150	170
Adult Coloring	75	28	-	-	-
Creative Writing	108	76	-	36	56
Book Discussion	72	83	103	90	110
Cards, Dominoes, Ping Pong & Other Games	743	696	699	756	776
Billiards	757	773	595	770	790
Music Programs: Ole Jammers & Drumming	-	-	227	450	470
Cooking "Seniors with Thyme"	-	-	206	124	140

FUNCTION	ACTIVITY			PROGRAM				CODE	
Community Services	Human Services			Senior Center Services				310-00	
Line Item Description	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted	2018-2019 Amended	2019-2020 Manager Proposed	2019-2020 Adopted Budget	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
REGULAR PAYROLL Senior Center Director	50,665	51,509	52,343	53,391	53,391	53,399	53,399	8	0.01%
COMMUNICATIONS	0	0	413	420	420	456	456	36	100.00%
DUES AND MEMBERSHIPS	95	130	28	105	105	110	110	5	4.76%
OTHER SERVICES AND FEES	1,753	1,802	594	524	524	366	366	(158)	-30.15%
TRAINING AND DEVELOPMENT	100	70	70	100	100	100	100	-	0.00%
OFFICE SUPPLIES	198	349	329	250	250	250	250	-	0.00%
AGRICULTURAL AND CUSTODIAL	200	38	29	200	200	200	200	-	0.00%
SENIOR CITIZEN PROGRAMS	3,985	4,393	4,366	4,000	4,000	4,000	4,000	-	0.00%
PAYROLL EXPENDITURES	50,665	51,509	52,343	53,391	53,391	53,399	53,399	8	0.01%
OPERATING EXPENDITURES	6,331	6,782	5,828	5,599	5,599	5,482	5,482	(117)	-2.09%
TOTAL SENIOR CENTER SERVICES	56,996	58,291	58,172	58,990	58,990	58,881	58,881	(109)	-0.18%

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 administer for other grant and Town bonding projects; the Library Expansion Project and Highway Garage Expansion. The Human Service Director also serves as staff liaison to the Tolland Water Commission.

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 State Department of Education 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 which 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 overall budget increased by \$7,200. This increase is primarily due to the funding of \$3,500 to continue the Prospect ECHN Home Health program (Visiting Nurse & Health Services of CT) for services as outlined above. This program had been pre-funded in the prior year. The Payroll account also increased \$3,767 due to 18/19 raises.

Program Objectives and Goals FY 2020:

- 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 support the Access Housing for Parker Place project and foster its path to a successful conclusion - **Council Goal**

- Continue to advise residents of available resources for Crumbling Foundations – **Council Goal**
- Continue to assist with project management of STEAP grant for the expansion of the Highway Garage Expansion - **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
- Additional Human Services staff being trained in CHOICES Program
- Continue utilizing community volunteers and college interns to expand services to residents - **Council Goal**
- Continue to provide current level of youth programming
- Continue to develop opportunities for intergenerational participation in Human Services programming - **Council Goal**
- Identify and make available to residents all entitlement programs and resources that can provide relief
- Develop educational materials and referral resources to address current opioid issues – **Council Goal**
- Continue to coordinate implementation strategies to address substance use issues identified in Tolland School Substance Use & Related Behaviors Survey
- 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 2019:

- Continued to provide Project Management for DECD Small Cities for the Housing Rehabilitation Program Income Account
- Provided budgetary management for the Highway Garage Project – **Council Goal**
- Secured permission for reuse of DECD Small Cities for the Housing Rehabilitation Program Income Account (\$50,000) to pay for Crumbling Foundations Core Testing for eligible residents – **Council Goal**
- Secured Eversource Bright Idea Grant for Recreation Center Heating and Cooling System Project
- Secured grants for Youth Services programming: State Department of Education Youth Services Bureau Grant (\$19,586) and Enhancement Grant (\$4,602); Department of Mental Health and Addiction Services Local Prevention Council Grant (\$3,907)
- Expanded services and increased referrals of youth to 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 youths and their families
- Continued intergenerational participation in department programs
- Elderly Outreach Caseworker recertified as a CHOICES Counselor
- Continued to provide crisis intervention, assessment, short-term counseling, case management and referral services, as appropriate, for Tolland residents
- Responded to increased demand for fuel assistance, foreclosure prevention services and budget counseling
- Produced Tolland Youth Services Community Theater summer musical production of *Seussical the Musical* and three Coffee House performances
- Collaborated with Eastern Highland Health District creating and disseminating opioid information
- Enhanced community outreach services through e-blast, web pages and social media to reach residents that may be facing financial hardships and emotional stressors

Assigned Positions:

2017-2018		2018-2019		Position Title	2019-2020	
Positions	FTE	Positions	FTE		Positions	FTE
1	1.0	1	1.0	Director of Human Services	1	1.0
1	.71	1	.71	Human Services Case Manager	1	.71
1	1.0	1	1.0	Assistant Director Human Services	1	1.0
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 2015-2016	Actual 2016-2017	Actual 2017-2018	Estimated 2018-2019	Anticipated 2019-2020
Counseling and Case Management (unduplicated number served)	180	180	180	180	180
Juvenile Review Board-case management	10	17	11	11	11
Crisis Intervention (unduplicated number of households served)	230	230	230	230	230
CHOICES Clients	53	55	63	65	70
Elderly Outreach Caseworker Clients-visits and phone calls (average monthly)	67	68	70	75	75
Rental Rebate Applications	58	59	57	60	61
Housing Rehabilitation Loan Program (# households served)	1	2	1	3	2
Shoes and Boots Vouchers (Salvation Army Vouchers)	35	35	28	28	28
ACCESS (State) Fuel Applications (# applications / # served)	129/293	118/288	111/245	120/260	125/266
Tri-Town Fuel Bank/Local Fuel Banks/Operation Fuel (# applications / # served)	22/69	28/56	25/59	25/60	25/60
Care & Share Holiday Program (unduplicated number served)	280	298	275	275	275
Food Pantry (# households / # total served)	62/173	46/173	51/155	55/160	60/165
Outreach, Information and Referral Services	475	475	475	475	475
Positive Youth Development Programs, Training and Workshops/ # Participants	25	10	-	-	-
Alternative Youth Programs / # Participants (After-School, Weekend, Vacation Programs & Summer Programs)	275	275	210	210	210
Community Events /# Attendees (Summer Theater, Coffee House, Prevention, Parenting)	1,750	1,800	1,950	1,850	1,850
Youth Program Assistance (Camp, Summer School, Holiday Program)	110	110	110	110	110
Youth Services Federal/State Grants Received					
State Department of Education, Youth Service Bureau Grant	\$20,467	\$19,400	\$19,101	\$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	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted	2018-2019 Amended	2019-2020 Manager Proposed	2019-2020 Adopted Budget	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
REGULAR PAYROLL	262,658	266,312	267,530	273,802	273,802	277,569	277,569	3,767	1.38%
Human Services Director									
Assistant Human Services Director									
Administrative Secretary									
Human Services Case Worker									
Elderly Outreach Worker									
COMMUNICATIONS	612	720	340	636	636	636	636	-	0.00%
DUES AND MEMBERSHIPS	753	761	820	817	817	710	710	(107)	-13.10%
OTHER SERVICES AND FEES	2,132	2,798	2,886	2,803	2,803	2,803	2,803	-	0.00%
TRAINING AND DEVELOPMENT	85	272	422	350	350	350	350	-	0.00%
TRAVEL REIMBURSEMENT	711	615	603	633	633	673	673	40	6.32%
OFFICE SUPPLIES	1,145	934	1,144	800	800	800	800	-	0.00%
PROGRAM MATERIALS	805	800	662	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	7,000	0	0	0	3,500	3,500	3,500	0.00%
PAYROLL EXPENDITURES	262,658	266,312	267,530	273,802	273,802	277,569	277,569	3,767	1.38%
OPERATING EXPENDITURES	69,096	69,753	62,730	62,692	62,692	66,125	66,125	3,433	5.48%
TOTAL HUMAN SERVICES	331,755	336,064	330,260	336,494	336,494	343,694	343,694	7,200	2.14%

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, 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, 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 decreased by \$5,052. The Payroll account decreased by \$5,177 due to staff retirements and resulting staff additions later in the fiscal year and 18/19 wage increase. Professional Services increased by \$75, Service Contracts decreased by \$20 as only one typewriter is now being serviced and Dues and Membership increased by \$70.

Program Objectives and Goals FY 2020:

- Continue to use the new 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 – **Council Goal**
- Monitor efficiency and pricing of the library's present Integrated Library System provider and of the competition – **Council Goal**
- Continue to work with the Friends on adult programs and enhancing library materials
- 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
- Continue to maintain Facebook pages – **Council Goal**

Program Accomplishments FY 2019:

- Finished installation and implementation of the self-checkout units, antitheft gates and staff RFID pads
- Worked with the Tolland Education Foundation and the Board of Education to open the David E. Golden Discovery Center which is located in the library and provides patrons with cutting edge technology
- With the financial support of a patron started a teacher led Saturday reading group for 1st thru 3rd graders
- Initiated a new collection of board games with community help
- Initiated 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
- 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
- Moved from holding bimonthly to 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:

2017-2018		2018-2019		Position Title	2019-2020	
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	3.06	5	2.97	Library Circulation Assistant	5	2.97

Performance Data	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Estimated 2018-2019	Anticipated 2019-2020
Total Circulation	121,044	98,074	105,898	105,000	105,000
Reference Questions	9,685	7,678	8,997	8,000	8,000
Library Visits	70,933	60,000	71,000	70,000	72,000
Number of Library Sponsored Programs All Ages	370	349	397	350	375
Attendance at Library Sponsored Programs	6,825	5,801	5,486	5,000	5,500
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	5,192	4971	4,769	4,500	4,500

FUNCTION	ACTIVITY			PROGRAM				CODE	
Community Services	Library Services			Library Services				400-00	
Line Item Description	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted	2018-2019 Amended	2019-2020 Manager Proposed	2019-2020 Adopted Budget	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
REGULAR PAYROLL Library Services Director Reference Librarian Children's Librarian Library Technical Assistant Library Circulation Assistant (5)	338,089	344,367	336,892	354,183	354,183	349,006	349,006	(5,177)	-1.46%
PROFESSIONAL SERVICES	0	0	0	325	325	400	400	75	23.08%
SERVICE CONTRACTS	84	84	69	90	90	70	70	(20)	-22.22%
DUES AND MEMBERSHIPS	730	730	730	770	770	840	840	70	9.09%
OTHER SERVICES AND FEES	28,748	28,748	28,748	28,748	28,748	28,748	28,748	-	0.00%
TRAINING AND DEVELOPMENT	540	600	791	400	400	400	400	-	0.00%
TRAVEL REIMBURSEMENT	0	0	180	0	0	0	0	-	0.00%
OFFICE SUPPLIES	2,569	3,297	2,922	3,000	3,000	3,000	3,000	-	0.00%
PROGRAM MATERIALS	1,393	1,500	2,534	1,500	1,500	1,500	1,500	-	0.00%
BOOKS AND SUBSCRIPTIONS	36,350	37,046	44,106	33,453	33,453	33,453	33,453	-	0.00%
OFFICE MACHINES	0	0	1,630	0	0	0	0	-	0.00%
PAYROLL EXPENDITURES	338,089	344,367	336,892	354,183	354,183	349,006	349,006	(5,177)	-1.46%
OPERATING EXPENDITURES	70,414	72,005	81,710	68,286	68,286	68,411	68,411	125	0.18%
TOTAL LIBRARY SERVICES	408,503	416,372	418,602	422,469	422,469	417,417	417,417	(5,052)	-1.20%

PROGRAM	RECREATION AND ADULT EDUCATION	500-00
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Program Explanation:

This program provides funding for the administration, planning and manpower 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 \$13,650 due to an increase in the Payroll account of \$1,650 for 18/19 raises, utility increases, and professional services. Professional Services was added for \$3,000 for the Celebrate Tolland Celebration. Utilities increased by \$9,000(phase 1) 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 2020:

- Continue working on improvements to the Tolland Recreation Center
- Work to increase overall attendance in programs and activities by 5%
- Develop programs aimed at helping to combat the growing problem of youth obesity
- 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 2019:

- Increased adult participation within various adult programs
- New programming for all ages
- We had our first annual Pickleball tournament at Crandall Park
- Funded Celebrate Tolland solely on donations and in-kind services
- Upgrades were made to Crandall Lodge; both physical and aesthetic
- Worked with several Boy Scout members in regards to their Eagle Scout projects
- A new water treatment system was added to Crandall Park
- Working with a printing company to produce and mail out the town wide newsletter to the residents of Tolland

Assigned Positions:

2017-2018		2018-2019		Position Title	2019-2020	
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 2015-2016	Actual 2016-2017	Actual 2017-2018	Estimated 2018-2019	Anticipated 2019-2020
Crandall Park					
Pre-School Program Participants	127	164	151	160	150
Youth Sports Participants	933	820	723	700	680
Youth Program Participants	957	981	1,080	1,050	1,030
Adult Sports Program Participants	480	420	499	500	520
Adult Education Program Participants	380	390	490	520	540
Trips & Special Events	3,500*	1,100	1,060	1,000	1,100
Pavilion Events	41	42	34	35	40
Lodge Events	152	160	145	150	155

*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	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

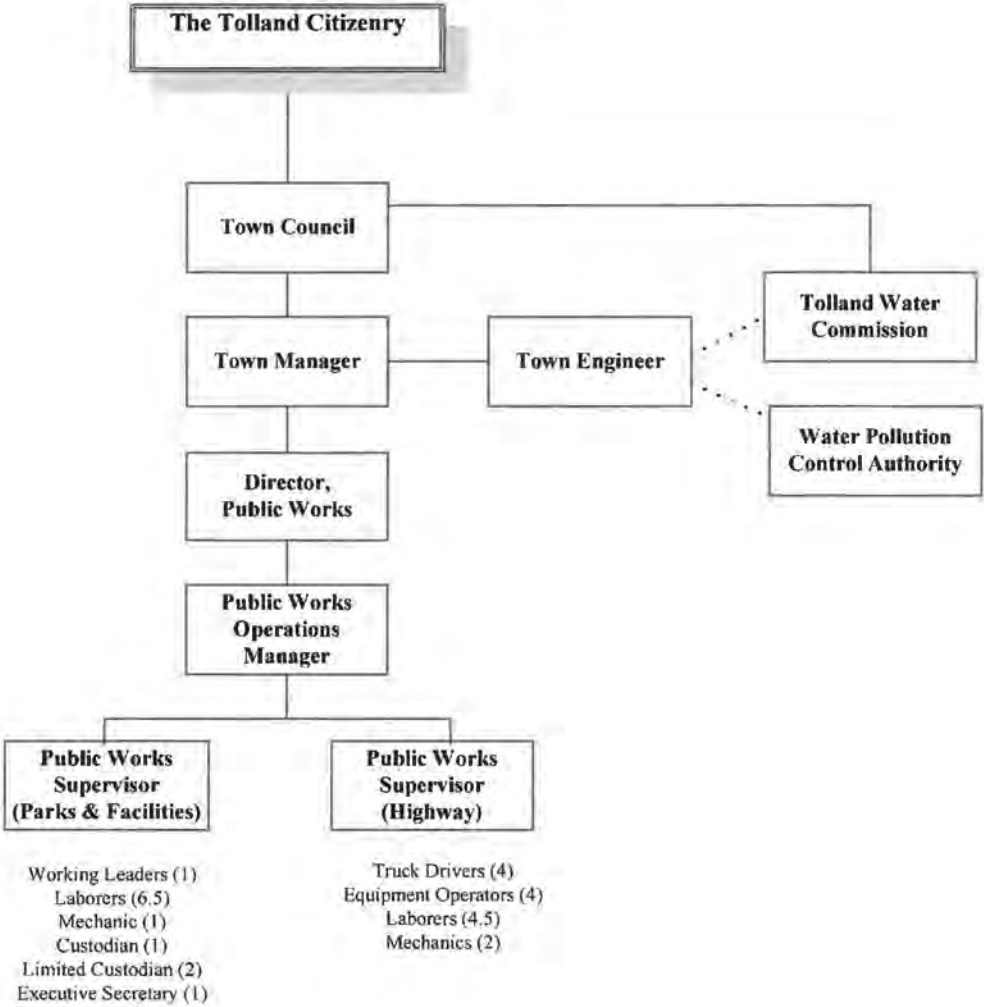
FUNCTION	ACTIVITY			PROGRAM			CODE		
	Recreation and Adult Education			Recreation and Adult Education			500-00		
Community Services	2015-2016	2016-2017	2017-2018	2018-2019	2018-2019	2019-2020	2019-2020	Increase	% Increase
Line Item Description	Actual	Actual	Actual	Adopted	Amended	Manager Proposed	Adopted Budget	(Decr) Over Adopted	(Decr) Over Adopted
REGULAR PAYROLL Recreation and Adult Education Director	80,221	80,888	82,141	82,515	82,515	84,165	84,165	1,650	2.00%
PROFESSIONAL SERVICES	3,648	5,960	0	0	0	3,000	3,000	3,000	0.00%
UTILITIES	52,176	43,954	18,000	18,000	18,000	27,000	27,000	9,000	50.00%
PAYROLL EXPENDITURES	80,221	80,888	82,141	82,515	82,515	84,165	84,165	1,650	2.00%
OPERATING EXPENDITURES	55,824	49,914	18,000	18,000	18,000	30,000	30,000	12,000	66.67%
TOTAL RECREATION AND ADULT EDUCATION	136,045	130,802	100,141	100,515	100,515	114,165	114,165	13,650	13.58%

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 a Town Engineer. These functions include reviewing plans prepared for Town projects and inspection services for both public works and private applications.

Account Code	Descriptions	2019-2020 Department Request	2019-2020 Manager Proposed	2019-2020 Adopted Budget
600-00	Engineering Services	96,836	96,836	96,836
610-60	Parks and Facilities	1,425,336	1,417,837	1,417,837
630-67	Refuse and Recycling Services	977,309	977,309	948,721
640-67	Sewage Disposal	15,000	15,000	15,000
650-79	Streets and Roads	2,036,010	2,016,010	2,016,010
	Subtotal -- Public Works	4,550,491	4,522,992	4,494,404

Division of Public Works *Organization Chart*



PROGRAM	ENGINEERING SERVICES	600-00
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Program Explanation:

Starting in FY 16-17, the town engaged a consulting engineering firm as its town engineer. Given current workloads and engineering-related projects undertaken by the town, the town is in a position to reinstate the town engineer position. Some funding is provided for professional services during the transition. 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. A portion of this account also is being used to purchase new computer software for tracking resident requests, in-kind services and equipment operating costs.

Budget Change Commentary:

The overall budget for engineer services increased by \$75,886 based on the transition back to an on-staff engineer. After many years of having a full-time Town Engineer, the Town switched to having the engineering tasks conducted by an outside consulting engineer. This switch was necessitated due to the inability to hire an Engineer after numerous attempts. Staff have tried to minimize the costs for Engineering Services by taking on as much as possible which diverted a great number of hours needed to accomplish their core responsibilities. The staff impacted are the Director of Human Services in her role as project manager, the Town Planner and the Director of Public Works. We are hoping that the market for engineers has improved in order to meet the current operating demands as well as a number of assignments that a full-time Town Engineer could more effectively address.

Program Objectives and Goals FY 2020:

- Provide utility oversight for town water and sewer systems
- 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
- Help ensure the town is compliant with the State's new MS4 requirements for stormwater
- Seek grants to help cover the cost of other priority infrastructure projects

Program Accomplishments FY 2019:

- Consulting engineer reviewed land use applications for a number of proposed developments
- Consulting engineer assisted Director of Planning and Development with updating stormwater regulations
- Consulting engineer finalized public improvement specifications

Assigned Positions:

2017-2018		2018-2019		Position Title	2019-2020	
Positions	FTE	Positions	FTE		Positions	FTE
0	0.0	0	0.0	Utilities Administrator/Town Engineer	1	1.0

FUNCTION Public Works	ACTIVITY Public Works			PROGRAM Engineering Services				CODE 600-00	
	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted	2018-2019 Amended	2019-2020 Manager Proposed	2019-2020 Adopted Budget	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
Line Item Description									
REGULAR PAYROLL Town Engineer	80,334	0	0	0	0	93,236	93,236	93,236	0.00%
PROFESSIONAL SERVICES	41,193	34,984	25,000	20,000	20,000	2,000	2,000	(18,000)	-90.00%
COMMUNICATIONS	510	0	0	0	0	0	0	-	0.00%
SERVICE CONTRACTS	0	709	0	700	700	750	750	50	7.14%
DUES AND MEMBERSHIPS	340	0	0	0	0	0	0	-	0.00%
TRAINING AND DEVELOPMENT	589	0	0	0	0	0	0	-	0.00%
OFFICE SUPPLIES	288	519	153	250	250	850	850	600	240.00%
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	142	0	0	0	0	0	0	-	0.00%
PAYROLL EXPENDITURES	80,334	0	0	0	0	93,236	93,236	93,236	0.00%
OPERATING EXPENDITURES	43,063	36,212	25,153	20,950	20,950	3,600	3,600	(17,350)	-82.82%
TOTAL ENGINEERING SERVICES	123,397	36,212	25,153	20,950	20,950	96,836	96,836	75,886	362.22%

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 Jail Museum, Senior Center, Fire Stations, Old Town Hall, 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 decreased by \$1,056. As with most budgets there were increases and reductions throughout our budget. The most significant increase was in the salary account. That line item was increased by \$12,138 after July 1, 2018 due to non-union employee raises and the difference between a ten month and a twelve month salary for the filling of a vacant position within the Division for this year. The Utility portion of the increase was a result of some locations having an increase and others showing a reduction with a net increase of \$9,000. Due to lower gasoline and diesel pricing we realized a savings of \$3,260 and we are also showing an increase in Heating Oil and Propane of \$653, again some locations had increases and the other buildings had decreases. We are able to show an overall reduction in our operating budget of \$17,052 by eliminating the one time line item of \$10,802 for the replacement of the AED's in Hicks, the Library and the Senior Center. We also have reduced the line item for the wash bay permit for the new Highway Garage addition by \$3,500 as that was a one-time expense with a minimal renewal expense to CT DEEP. The other significant reduction was from the account that was designated for repair or replacement of damaged garage door bottoms. As we have all brand new doors on the new addition at the Highway Garage we expect that the expense for this item should be able to be reduced by \$2,750. With our facilities aging, we added \$3,000 into our Contingency account to help cover the unexpected expenses that come up during the course of the year. We also added another \$1,000 to the repair line item specifically for the Fire Stations as they are aging as well. We reduced our Temporary Help account by \$2,499 as well as the Utility Reserve account by \$5,000 after reviewing a three year history. After comparing the increases to the decreases that were made, we realized a slight decrease of \$1,056.

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 internments. This past fall was an anomaly as we had an exceptionally wet summer and fall and had to work some overtime for the installation of several Veterans' markers as well as preparing the Cemeteries for the end of the growing season.

Program Objectives and Goals FY 2020:

- 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**
- Installation of the domestic waterline into the Recreation Facility due to the renovation of Parker School being converted into Senior Housing.
- We are continuing to evaluate old cemetery stones to develop a list for repairs which will be funded through the Neglected Cemetery Grant that we received this fall. We anticipate having the repairs made during the winter or in the early spring by a local monument company.

Program Accomplishments FY 2019:

- Maintained the Town of Tolland buildings and town owned property in a safe and cost effective way
- Performed 29 interments in Tolland cemeteries
- Clean and maintain the watercourse by Crandall’s Pond
- Directed and assisted various contractors working within Town owned facilities
- 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

Assigned Positions:

2017-2018		2018-2019		Position Title	2019-2020	
Positions	FTE	Positions	FTE		Positions	FTE
1	.50	1	.50	Director of Public Works	1	.5
1	.50	1	.50	Public Works Operations Manager	1	.5
1	1.0	1	1.0	Public Works Supervisor	1	1
1	1.0	1	1.0	Working Leader	1	1
1	.50	1	.50	Executive Secretary	1	.5
6.5	6.5	7.5	7.5	Laborers	7.5	7.5
1	1.0	1	1.0	Custodian	1	1
2	1.0	1	1.0	Custodian P/T	1	1
1	1.0	1	1.0	Mechanic	1	1

Performance Data	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Estimated 2018-2020	Anticipated 2019-2020
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	15	15	15
Large equipment maintained	27	28	28	28	28

FUNCTION	ACTIVITY			PROGRAM				CODE	
Public Works	Parks and Facilities			Parks and Facilities				610-60	
Line Item Description	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted	2018-2019 Amended	2019-2020 Manager Proposed	2019-2020 Adopted Budget	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
REGULAR PAYROLL	653,085	635,284	662,769	719,011	719,011	731,149	731,149	12,138	1.69%
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	31,309	43,502	45,826	38,041	38,041	38,803	38,803	762	2.00%
TEMPORARY HELP	14,994	15,981	11,356	22,500	22,500	20,001	20,001	(2,499)	-11.11%
PROFESSIONAL SERVICES	17,887	0	0	0	0	0	0	-	0.00%
COMMUNICATIONS	5,519	6,017	5,225	6,250	6,250	6,250	6,250	-	0.00%
UTILITIES	1,719	1,788	737	1,914	1,914	1,910	1,910	(4)	-0.21%
EQUIPMENT RENTAL	502	227	682	700	700	700	700	-	0.00%
DRUG AND ALCOHOL PROGRAM	528	448	1,130	1,000	1,000	1,000	1,000	-	0.00%
OTHER SERVICES AND FEES	14,046	15,436	8,196	12,000	12,000	12,000	12,000	-	0.00%
TRAINING AND DEVELOPMENT	1,934	0	0	500	500	500	500	-	0.00%
OFFICE SUPPLIES	1,280	1,500	1,415	1,500	1,500	1,500	1,500	-	0.00%
MINOR TOOLS	994	7,957	3,155	1,000	1,000	1,000	1,000	-	0.00%

FUNCTION	ACTIVITY			PROGRAM					CODE
Public Works	Parks and Facilities			Parks and Facilities					610-60
Line Item Description	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted	2018-2019 Amended	2019-2020 Manager Proposed	2019-2020 Adopted Budget	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
MACHINERY AND EQUIPMENT PARTS	38,780	41,099	38,962	39,495	39,495	39,495	39,495	-	0.00%
BUILDING MATERIALS	20,221	20,591	20,791	20,599	20,599	20,600	20,600	1	0.00%
FOOD AND CLOTHING	8,347	8,722	8,209	7,775	7,775	7,975	7,975	200	2.57%
FUEL AND OIL	23,830	33,323	26,824	36,745	36,745	34,470	34,470	(2,275)	-6.19%
FURNITURE AND FIXTURES	702	1,314	414	2,150	2,150	2,150	2,150	-	0.00%
OTHER EQUIPMENT	0	13,890	16	0	0	0	0	-	0.00%
PAYROLL EXPENDITURES	699,388	694,767	719,952	779,552	779,552	789,953	789,953	10,401	1.33%
OPERATING EXPENDITURES	136,288	152,312	115,756	131,628	131,628	129,550	129,550	(2,078)	-1.58%
TOTAL PARKS AND FACILITIES	835,676	847,079	835,708	911,180	911,180	919,503	919,503	8,323	0.91%

FUNCTION	ACTIVITY			PROGRAM				CODE	
Public Works	Parks and Facilities			Board of Education				610-61	
Line Item Description	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted	2018-2019 Amended	2019-2020 Manager Proposed	2019-2020 Adopted Budget	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
EQUIPMENT RENTAL	92	500	592	500	500	500	500	-	0.00%
MACHINERY AND EQUIPMENT PARTS	30,447	28,090	28,244	28,244	28,244	28,244	28,244	-	0.00%
AGRICULTURAL AND CUSTODIAL	17,031	23,095	21,980	22,145	22,145	22,145	22,145	-	0.00%
FUEL AND OIL	6,250	447	0	6,000	6,000	5,025	5,025	(975)	-16.25%
OPERATING EXPENDITURES	53,820	52,132	50,817	56,889	56,889	55,914	55,914	(975)	-1.71%
TOTAL BOARD OF EDUCATION	53,820	52,132	50,817	56,889	56,889	55,914	55,914	(975)	-1.71%

FUNCTION	ACTIVITY			PROGRAM				CODE	
Public Works	Parks and Facilities			Hicks Memorial Municipal Center				610-62	
Line Item Description	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted	2018-2019 Amended	2019-2020 Manager Proposed	2019-2020 Adopted Budget	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
SERVICE CONTRACTS	24,998	29,167	37,733	36,500	36,500	36,500	36,500	-	0.00%
UTILITIES	81,825	87,810	119,515	113,728	113,728	117,604	117,604	3,876	3.41%
OTHER SERVICES AND FEES	0	0	0	0	0	0	0	-	0.00%
REPAIRS	7,458	6,517	5,729	7,500	7,500	7,500	7,500	-	0.00%
AGRICULTURAL AND CUSTODIAL	8,445	8,553	8,566	8,550	8,550	8,550	8,550	-	0.00%
FUEL AND OIL	0	0	0	460	460	450	450	(10)	-2.17%
OTHER EQUIPMENT	0	0	0	10,802	10,802	0	0	(10,802)	0.00%
OPERATING EXPENDITURES	122,726	132,047	171,544	177,540	177,540	170,604	170,604	(6,936)	-3.91%
TOTAL HICKS TOWN HALL	122,726	132,047	171,544	177,540	177,540	170,604	170,604	(6,936)	-3.91%

FUNCTION	ACTIVITY	PROGRAM						CODE		
		Parks and Facilities			Jail Museum					
Public Works	Line Item Description	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted	2018-2019 Amended	2019-2020 Manager Proposed	2019-2020 Adopted Budget	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
	UTILITIES	2,546	2,684	2,908	2,147	2,147	2,516	2,516	369	17.19%
	OTHER SERVICES AND FEES	1,473	660	1,095	1,328	1,328	1,328	1,328	-	0.00%
	FUEL AND OIL	9,178	9,545	6,511	6,771	6,771	6,531	6,531	(240)	-3.54%
	OPERATING EXPENDITURES	13,197	12,889	10,514	10,246	10,246	10,375	10,375	129	1.26%
	TOTAL JAIL MUSEUM	13,197	12,889	10,514	10,246	10,246	10,375	10,375	129	1.26%

FUNCTION	ACTIVITY			PROGRAM				CODE	
	Public Works	Parks and Facilities		Senior Center				610-64	
Line Item Description	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted	2018-2019 Amended	2019-2020 Manager Proposed	2019-2020 Adopted Budget	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
SERVICE CONTRACTS	7,141	1,184	9,606	5,931	5,931	5,931	5,931	-	0.00%
UTILITIES	13,759	14,362	13,624	16,222	16,222	16,204	16,204	(18)	-0.11%
OTHER SERVICES AND FEES	2,141	3,642	2,321	3,875	3,875	3,875	3,875	-	0.00%
REPAIRS	3,820	1,286	901	1,330	1,330	1,330	1,330	-	0.00%
AGRICULTURAL AND CUSTODIAL	1,200	1,222	1,200	1,200	1,200	1,200	1,200	-	0.00%
FUEL AND OIL	10,124	10,529	7,071	8,493	8,493	7,798	7,798	(695)	-8.18%
OPERATING EXPENDITURES	38,185	32,225	34,723	37,051	37,051	36,338	36,338	(713)	-1.92%
TOTAL SENIOR CENTER	38,185	32,225	34,723	37,051	37,051	36,338	36,338	(713)	-1.92%

FUNCTION	ACTIVITY			PROGRAM				CODE	
Public Works	Parks and Facilities			Resident Troopers				610-65	
Line Item Description	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted	2018-2019 Amended	2019-2020 Manager Proposed	2019-2020 Adopted Budget	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
COMMUNICATIONS	1,888	1,667	282	0	0	0	0	-	0.00%
SERVICE CONTRACTS	400	490	1,944	0	0	0	0	-	0.00%
UTILITIES	2,805	2,917	4,001	0	0	0	0	-	0.00%
OTHER SERVICES AND FEES	381	0	0	0	0	0	0	-	0.00%
REPAIRS	216	500	0	0	0	0	0	-	0.00%
AGRICULTURAL AND CUSTODIAL	300	300	300	0	0	0	0	-	0.00%
FUEL AND OIL	3,572	3,715	2,500	0	0	0	0	-	0.00%
OPERATING EXPENDITURES	9,561	9,589	9,027	0	0	0	0	-	0.00%
TOTAL RESIDENT TROOPERS	9,561	9,589	9,027	0	0	0	0	-	0.00%

FUNCTION Public Works	ACTIVITY Parks and Facilities			PROGRAM Fire Stations				CODE 610-66	
	Line Item Description	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted	2018-2019 Amended	2019-2020 Manager Proposed	2019-2020 Adopted Budget	Increase (Decr) Over Adopted
SERVICE CONTRACTS	7,933	2,286	8,481	8,533	8,533	8,533	8,533	-	0.00%
UTILITIES	21,050	21,980	18,074	24,058	24,058	19,216	19,216	(4,842)	-20.13%
OTHER SERVICES AND FEES	1,245	1,770	1,773	1,790	1,790	1,790	1,790	-	0.00%
REPAIRS	2,359	3,642	4,541	4,500	4,500	4,500	4,500	-	0.00%
BUILDING IMPROVEMENTS	657	1,600	1,513	1,000	1,000	2,000	2,000	1,000	100.00%
AGRICULTURAL AND CUSTODIAL	2,200	2,220	2,216	2,200	2,200	2,200	2,200	-	0.00%
FUEL AND OIL	33,150	34,476	20,553	24,180	24,180	21,539	21,539	(2,641)	-10.92%
OPERATING EXPENDITURES	68,594	67,974	57,152	66,261	66,261	59,778	59,778	(6,483)	-9.78%
TOTAL FIRE STATIONS	68,594	67,974	57,152	66,261	66,261	59,778	59,778	(6,483)	-9.78%

FUNCTION	ACTIVITY			PROGRAM				CODE	
Public Works	Parks and Facilities			Old Town Hall				610-68	
Line Item Description	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted	2018-2019 Amended	2019-2020 Manager Proposed	2019-2020 Adopted Budget	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
UTILITIES	3,107	3,271	2,906	3,726	3,726	3,616	3,616	(110)	-2.95%
OTHER SERVICES AND FEES	812	554	882	900	900	900	900	-	0.00%
REPAIRS	500	1,000	312	1,000	1,000	1,000	1,000	-	0.00%
AGRICULTURAL AND CUSTODIAL	100	110	100	100	100	100	100	-	0.00%
FUEL AND OIL	3,143	3,268	2,000	2,128	2,128	1,680	1,680	(448)	-21.05%
OPERATING EXPENDITURES	7,662	8,203	6,200	7,854	7,854	7,296	7,296	(558)	-7.10%
TOTAL OLD TOWN HALL	7,662	8,203	6,200	7,854	7,854	7,296	7,296	(558)	-7.10%

FUNCTION	ACTIVITY	PROGRAM						CODE	
Public Works	Parks and Facilities	Contingency						610-70	
Line Item Description	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted	2018-2019 Amended	2019-2020 Manager Proposed	2019-2020 Adopted Budget	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
CONTINGENCY	15,020	10,632	16,829	12,000	12,000	15,000	15,000	3,000	25.00%
OPERATING EXPENDITURES	15,020	10,632	16,829	12,000	12,000	15,000	15,000	3,000	25.00%
TOTAL CONTINGENCY	15,020	10,632	16,829	12,000	12,000	15,000	15,000	3,000	25.00%

FUNCTION	ACTIVITY	PROGRAM						CODE	
Public Works	Parks and Facilities	Highway Garage						610-81	
Line Item Description	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted	2018-2019 Amended	2019-2020 Manager Proposed	2019-2020 Adopted Budget	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
UTILITIES	14,133	14,698	14,674	29,322	29,322	37,572	37,572	8,250	28.14%
OTHER SERVICES AND FEES	815	673	5,107	4,690	4,690	1,190	1,190	(3,500)	-74.63%
REPAIRS	2,255	1,424	6,945	3,205	3,205	455	455	(2,750)	-85.80%
AGRICULTURAL AND CUSTODIAL	800	792	682	800	800	800	800	-	0.00%
FUEL AND OIL	22,750	25,180	14,233	13,095	13,095	18,094	18,094	4,999	38.17%
OPERATING EXPENDITURES	40,753	42,767	41,640	51,112	51,112	58,111	58,111	6,999	13.69%
TOTAL HIGHWAY GARAGE	40,753	42,767	41,640	51,112	51,112	58,111	58,111	6,999	13.69%

FUNCTION Public Works	ACTIVITY Parks and Facilities			PROGRAM Parks and Facilities Garage				CODE 610-82	
	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted	2018-2019 Amended	2019-2020 Manager Proposed	2019-2020 Adopted Budget	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
Line Item Description									
COMMUNICATIONS	1,444	330	663	1,140	1,140	1,140	1,140	-	0.00%
SERVICE CONTRACTS	924	490	999	1,245	1,245	1,245	1,245	-	0.00%
UTILITIES	8,510	8,850	7,161	8,930	8,930	7,900	7,900	(1,030)	-11.53%
OTHER SERVICES AND FEES	341	175	176	380	380	380	380	-	0.00%
REPAIRS	827	916	310	1,000	1,000	1,000	1,000	-	0.00%
AGRICULTURAL AND CUSTODIAL	300	300	386	300	300	300	300	-	0.00%
FUEL AND OIL	6,650	6,916	5,398	6,590	6,590	6,419	6,419	(171)	-2.59%
OPERATING EXPENDITURES	18,996	17,977	15,093	19,585	19,585	18,384	18,384	(1,201)	-6.13%
TOTAL PARKS AND FACILITIES GARAGE	18,996	17,977	15,093	19,585	19,585	18,384	18,384	(1,201)	-6.13%

FUNCTION	ACTIVITY			PROGRAM				CODE	
Public Works	Parks and Facilities		Training Center						610-83
Line Item Description	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted	2018-2019 Amended	2019-2020 Manager Proposed	2019-2020 Adopted Budget	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
SERVICE CONTRACTS	2,582	877	2,798	1,140	1,140	1,140	1,140	-	0.00%
UTILITIES	11,343	12,029	7,818	10,922	10,922	8,863	8,863	(2,059)	-18.85%
OTHER SERVICES AND FEES	80	85	205	430	430	430	430	-	0.00%
REPAIRS	1,382	1,368	1,355	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	3,400	3,536	2,772	3,002	3,002	2,852	2,852	(150)	-5.00%
OPERATING EXPENDITURES	19,787	18,895	15,948	18,494	18,494	16,285	16,285	(2,209)	-11.94%
TOTAL TRAINING CENTER	19,787	18,895	15,948	18,494	18,494	16,285	16,285	(2,209)	-11.94%

FUNCTION Public Works	ACTIVITY Parks and Facilities			PROGRAM Recreational Facilities			CODE 610-84		
	Line Item Description	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted	2018-2019 Amended	2019-2020 Manager Proposed	2019-2020 Adopted Budget	Increase (Decr) Over Adopted
UTILITIES	4,800	4,992	2,286	2,921	2,921	2,500	2,500	(421)	-14.41%
REPAIRS	1,899	2,121	2,560	2,000	2,000	2,000	2,000	-	0.00%
AGRICULTURAL AND CUSTODIAL	44,330	43,755	45,623	44,050	44,050	44,050	44,050	-	0.00%
FUEL AND OIL	0	0	210	210	210	199	199	(11)	100.00%
OPERATING EXPENDITURES	51,029	50,868	50,679	49,181	49,181	48,749	48,749	(432)	-0.88%
TOTAL RECREATIONAL FACILITIES	51,029	50,868	50,679	49,181	49,181	48,749	48,749	(432)	-0.88%

FUNCTION	ACTIVITY			PROGRAM				CODE	
Public Works	Parks and Facilities			Recreation Center				610-85	
Line Item Description	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted	2018-2019 Amended	2019-2020 Manager Proposed	2019-2020 Adopted Budget	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
AGRICULTURAL AND CUSTODIAL	0	1,500	1,500	1,500	1,500	1,500	1,500	-	0.00%
OPERATING EXPENDITURES	0	1,500	1,500	1,500	1,500	1,500	1,500	-	0.00%
TOTAL RECREATION CENTER	0	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 budget decreased by \$5,870. This program had an increase in contractual collection fees (\$14,891) and a change in the Tonnage Fee causing an increase in the Refuse Disposal line item (\$7,526). The Town sponsored bulky waste pickup has been eliminated in the amount of \$28,588.

Program Objectives and Goals FY 2020:

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

Program Accomplishments FY 2019:

- Town of Tolland has brought in about \$321,000 in recycling revenue since July 1, 2010, including \$40,271 in FY17-18
- 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 2016-2017	Actual 2017-2018	Estimated 2018-2019	Anticipated 2019-2020
Estimated residential units	5,200	5,200	5,200	5,200
Tons of refuse	4,179	4,252	4,350	4,350
Revenue	\$44,037	40,271	35,000	17,000
Tons of bulky waste	339	144	190	190
Single Stream recycling (began in July 2009)	1,761	1,611	1,700	1,700

FUNCTION	ACTIVITY			PROGRAM				CODE	
Public Works	Public Works			Refuse & Recycling Services				630-67	
Line Item Description	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted	2018-2019 Amended	2019-2020 Manager Proposed	2019-2020 Adopted Budget	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
PRINTING	0	0	0	0	0	0	0	-	100.00%
REFUSE / RECYCLING COLLECTION	773,260	743,787	657,391	626,389	626,389	641,280	626,564	175	0.03%
BULKY WASTE DISPOSAL	9,971	30,052	14,908	15,203	15,203	15,504	1,632	(13,571)	-89.27%
REFUSE DISPOSAL	268,076	276,684	295,148	302,499	302,499	310,025	310,025	7,526	2.49%
HAZARDOUS WASTE	10,317	10,664	11,107	10,500	10,500	10,500	10,500	-	0.00%
OPERATING EXPENDITURES	1,061,623	1,061,187	978,554	954,591	954,591	977,309	948,721	(5,870)	-0.61%
TOTAL REFUSE AND RECYCLING SERVICES	1,061,623	1,061,187	978,554	954,591	954,591	977,309	948,721	(5,870)	-0.61%

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 2020:

- 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

Program Accomplishments FY 2019:

- 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 being exercised annually
- Evaluated all four pump stations and implemented the necessary repairs and upgrades as needed
- Replaced two odor control units at two pump stations
- Worked with the Connecticut Department of Energy and Environmental Protection to finalize Phase II of the Town-wide Wastewater Facilities Plan

FUNCTION	ACTIVITY	PROGRAM						CODE	
Public Works	Public Works	Sewage Disposal						640-67	
Line Item Description	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted	2018-2019 Amended	2019-2020 Manager Proposed	2019-2020 Adopted Budget	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 \$15,401 in large part due to a \$10,000 increase in the line item for catch basin cleaning. To make every effort to comply with CT DEEP's MS4 Program, we have to clean and inspect catch basins on an annual basis. Due to the restrictions that are placed on the municipalities we do not have a place to store debris collected from the basins. We have to contract for sealed dumpsters so the materials can be hauled to an approved site for disposal. Another increase was due to an estimated increase in our overtime account in the amount of \$1,878. The annual licensing for PubWorks software which is used for tracking resident's requests and concerns has an associated cost of \$600 per year. We also have an estimated increase in our utility account of \$6,256 partially due to the new Highway Garage addition. We will realize a savings of \$3,850 by not having to haul away the wash bay water that used to be held in tanks for disposal, as well as another savings of \$3,902 due to lower diesel and gasoline pricing. There were other various items that contributed to the budget increase.

Program Objectives and Goals FY 2020:

- 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
- 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 Walbridge Hill Road, Alden Circle, Carriage Drive, Pilgrim Drive, Raisch Drive and Robin Circle in the Heritage Woods neighborhood are first on the list then we will continue on with the list prepared by VHB.
- Assist outside contractors in various construction projects
- 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**
- Support the completion of identified projects within the Town's Capital Improvement Plan - **Council Goal**

Program Accomplishments FY 2019:

- 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
- Paved Anthony Road, Cedar Swamp Road, Gehring Road, Susan Road (partial) and Tolland Farm Road, including the repairing and/or installing new drainage where necessary.
- Town hosted an electronics recycling program in April and October

Assigned Positions:

2017-2018		2018-2019		Position Title	2019-2020	
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 2015-2016	Actual 2016-2017	Actual 2017-2018	Estimated 2018-2019	Anticipated 2019-2020
PAVING: Miles	12.9	13	3.5	3.6	5.25
Rubberized asphalt (s.y.)	0	0	0	0	0
Crack filling (miles)	4.0	0	3.0	3.5	3.25
BITUMINOUS CONCRETE: Tons	867	900	900	875	750
Cold Patch (tons)	11	12	12	15	20
DRAINAGE PIPE: Metal, concrete & miscellaneous pipe	1,000	500	950	75	50
Basins or flared ends	200	210	45	43	110
SNOW & ICE CONTROL: Salt (tons)	3,000	3,325	3,628	3,220	3000
Sand (c.y.)	273	275	275	275	150
Calcium chloride (liquid) (gallons)	0	0	0	0	0
Calcium flakes (bags)	200	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	2,550	2,500	2,600
Unimproved miles	8.41	8.41	8.41	8.41	8.41
PAVED MILES	125.46	125.46	125.46	125.46	125.46
TOTAL MILES	133.87	133.87	133.87	133.87	133.87

FUNCTION Public Works	ACTIVITY Highways			PROGRAM Streets and Roads				CODE 650-67	
	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted	2018-2019 Amended	2019-2020 Manager Proposed	2019-2020 Adopted Budget	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
Line Item Description									
REGULAR PAYROLL	124,585	193,625	194,981	196,030	196,030	199,517	199,517	3,487	1.78%
Public Works Director (.50)									
Executive Secretary (.50)									
Public Works Supervisor (.50)									
Truck Drivers (5)									
Equipment Operators (4)									
Laborers (3.5)									
COMMUNICATIONS	15,174	14,186	15,167	15,000	15,000	15,000	15,000	-	0.00%
SERVICE CONTRACTS	7,933	7,784	9,311	8,150	8,150	4,300	4,300	(3,850)	-47.24%
DRUG AND ALCOHOL PROGRAM	3,836	2,979	3,917	3,382	3,382	3,382	3,382	-	0.00%
DUES AND MEMBERSHIPS	50	280	50	315	315	315	315	-	0.00%
TRAINING AND DEVELOPMENT	1,375	352	300	750	750	750	750	-	0.00%
OFFICE SUPPLIES	559	600	611	600	600	600	600	-	0.00%
MACHINERY AND EQUIPMENT PARTS	3,551	3,368	5,233	3,980	3,980	3,980	3,980	-	0.00%
FUEL AND OIL	0	0	0	0	0	0	0	-	0.00%
BOOKS AND SUBSCRIPTIONS	0	0	159	250	250	250	250	-	0.00%
OTHER EQUIPMENT	3,093	15,458	3,153	2,900	2,900	2,900	2,900	-	0.00%
PAYROLL EXPENDITURES	124,585	193,625	194,981	196,030	196,030	199,517	199,517	3,487	1.78%
OPERATING EXPENDITURES	35,570	45,007	37,901	35,327	35,327	31,477	31,477	(3,850)	-10.90%
TOTAL STREETS AND ROADS	160,156	238,632	232,882	231,357	231,357	230,994	230,994	(363)	-0.16%

FUNCTION Public Works	ACTIVITY Highways			PROGRAM Drainage				CODE 650-71	
	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted	2018-2019 Amended	2019-2020 Manager Proposed	2019-2020 Adopted Budget	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
Line Item Description									
OTHER SERVICES AND FEES	0	0	0	0	0	0	0	-	0.00%
AGRICULTURAL AND CUSTODIAL	5,000	0	0	0	0	0	0	-	0.00%
ROAD MATERIALS AND MARKERS	46,039	0	0	0	0	0	0	-	0.00%
OPERATING EXPENDITURES	51,039	0	0	0	0	0	0	-	0.00%
TOTAL DRAINAGE	51,039	0	0	0	0	0	0	-	0.00%

FUNCTION	ACTIVITY			PROGRAM				CODE	
Public Works	Highways			Paving				650-73	
Line Item Description	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted	2018-2019 Amended	2019-2020 Manager Proposed	2019-2020 Adopted Budget	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
PROFESSIONAL SERVICES	22,233	0	0	0	0	0	0	-	0.00%
EQUIPMENT RENTAL	487	0	0	0	0	0	0	-	0.00%
ROAD MATERIALS AND MARKERS	69,839	0	0	0	0	0	0	-	0.00%
OPERATING EXPENDITURES	92,559	0	0	0	0	0	0	-	0.00%
TOTAL PAVING	92,559	0	0	0	0	0	0	-	0.00%

FUNCTION Public Works	ACTIVITY Highways			PROGRAM Mechanical Maintenance				CODE 650-74	
	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted	2018-2019 Amended	2019-2020 Manager Proposed	2019-2020 Adopted Budget	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
Line Item Description									
REGULAR PAYROLL Mechanic (2) (moved to Highway Maintenance)	123,687	0	0	0	0	0	0	-	0.00%
OVERTIME	15,115	0	0	0	0	0	0	-	0.00%
COMMUNICATIONS - RADIOS	1,000	941	129	1,000	1,000	1,000	1,000	-	0.00%
EQUIPMENT RENTAL	3,603	3,877	3,721	3,600	3,600	3,600	3,600	-	0.00%
MINOR TOOLS	2,006	1,382	1,817	2,000	2,000	2,000	2,000	-	0.00%
MACHINERY AND EQUIPMENT PARTS	143,570	149,414	150,235	150,000	150,000	150,000	150,000	-	0.00%
FOOD AND CLOTHING	8,973	3,367	2,595	1,700	1,700	1,700	1,700	-	0.00%
AGRICULTURAL AND CUSTODIAL	2,381	1,417	1,757	2,500	2,500	2,500	2,500	-	0.00%
FUEL AND OIL	75,843	53,270	76,582	75,920	75,920	72,018	72,018	(3,902)	-5.14%
PAYROLL EXPENDITURES	138,802	0	0	0	0	0	0	-	0.00%
OPERATING EXPENDITURES	237,377	213,668	236,836	236,720	236,720	232,818	232,818	(3,902)	-1.65%
TOTAL MECHANICAL MAINTENANCE	376,179	213,668	236,836	236,720	236,720	232,818	232,818	(3,902)	-1.65%

FUNCTION	ACTIVITY			PROGRAM				CODE	
Public Works	Highways			Highway Maintenance				650-76	
Line Item Description	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted	2018-2019 Amended	2019-2020 Manager Proposed	2019-2020 Adopted Budget	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
REGULAR PAYROLL	546,265	737,992	771,201	798,264	798,264	798,288	798,288	24	0.00%
OVERTIME	5,234	14,379	18,878	11,201	11,201	11,656	11,656	455	4.06%
TEMPORARY HELP	0	0	0	0	0	0	0	-	0.00%
PROFESSIONAL SERVICES	0	13,832	65,025	35,187	35,187	35,787	35,787	600	1.71%
EQUIPMENT RENTAL	0	19	105	1,000	1,000	1,000	1,000	-	0.00%
OTHER SERVICES AND FEES	48,971	56,136	61,501	62,350	62,350	72,350	72,350	10,000	16.04%
MINOR TOOLS	536	101	1,349	500	500	500	500	-	0.00%
FOOD AND CLOTHING	10,178	7,399	9,579	10,500	10,500	10,500	10,500	-	0.00%
AGRICULTURAL AND CUSTODIAL	0	4,637	4,936	5,000	5,000	5,000	5,000	-	0.00%
ROAD MATERIALS AND MARKERS	3,552	92,851	109,342	112,525	112,525	112,525	112,525	-	0.00%
PAYROLL EXPENDITURES	551,500	752,370	790,079	809,465	809,465	809,944	809,944	479	0.06%
OPERATING EXPENDITURES	63,237	174,975	251,837	227,062	227,062	237,662	237,662	10,600	4.67%
TOTAL HIGHWAY MAINTENANCE	614,736	927,345	1,041,916	1,036,527	1,036,527	1,047,606	1,047,606	11,079	1.07%

FUNCTION	ACTIVITY			PROGRAM				CODE	
Public Works	Highways			Unimproved Roads				650-77	
Line Item Description	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted	2018-2019 Amended	2019-2020 Manager Proposed	2019-2020 Adopted Budget	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
ROAD MATERIALS AND MARKERS	36,816	49,688	55,097	49,689	49,689	49,689	49,689	-	0.00%
OPERATING EXPENDITURES	36,816	49,688	55,097	49,689	49,689	49,689	49,689	-	0.00%
TOTAL UNIMPROVED ROADS	36,816	49,688	55,097	49,689	49,689	49,689	49,689	-	0.00%

FUNCTION Public Works	ACTIVITY Highways			PROGRAM Ice and Snow Removal				CODE 650-78	
	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted	2018-2019 Amended	2019-2020 Manager Proposed	2019-2020 Adopted Budget	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
Line Item Description									
REGULAR PAYROLL	84,054	0	0	0	0	0	0	-	0.00%
OVERTIME	62,060	62,164	106,555	93,868	93,868	95,747	95,747	1,879	2.00%
TEMPORARY HELP	0	0	0	0	0	0	0	-	0.00%
EQUIPMENT RENTAL	37,401	49,833	10,481	3,348	3,348	3,800	3,800	452	13.50%
ROAD MATERIALS AND MARKERS	253,850	401,690	310,634	275,000	275,000	275,000	275,000	-	0.00%
PAYROLL EXPENDITURES	146,115	62,164	106,555	93,868	93,868	95,747	95,747	1,879	2.00%
OPERATING EXPENDITURES	291,251	451,523	321,115	278,348	278,348	278,800	278,800	452	0.16%
TOTAL ICE AND SNOW REMOVAL	437,366	513,687	427,669	372,216	372,216	374,547	374,547	2,331	0.63%

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 increased by \$6,256 due to rising utility costs.

Program Objectives and Goals FY 2020:

- 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 2019:

- Installed 20 regulatory/warning signs, 15 stop signs and 10 street name signs
- Painted 66.1 miles of double yellow centerlines, painted 5 stop ahead and 5 stop bars

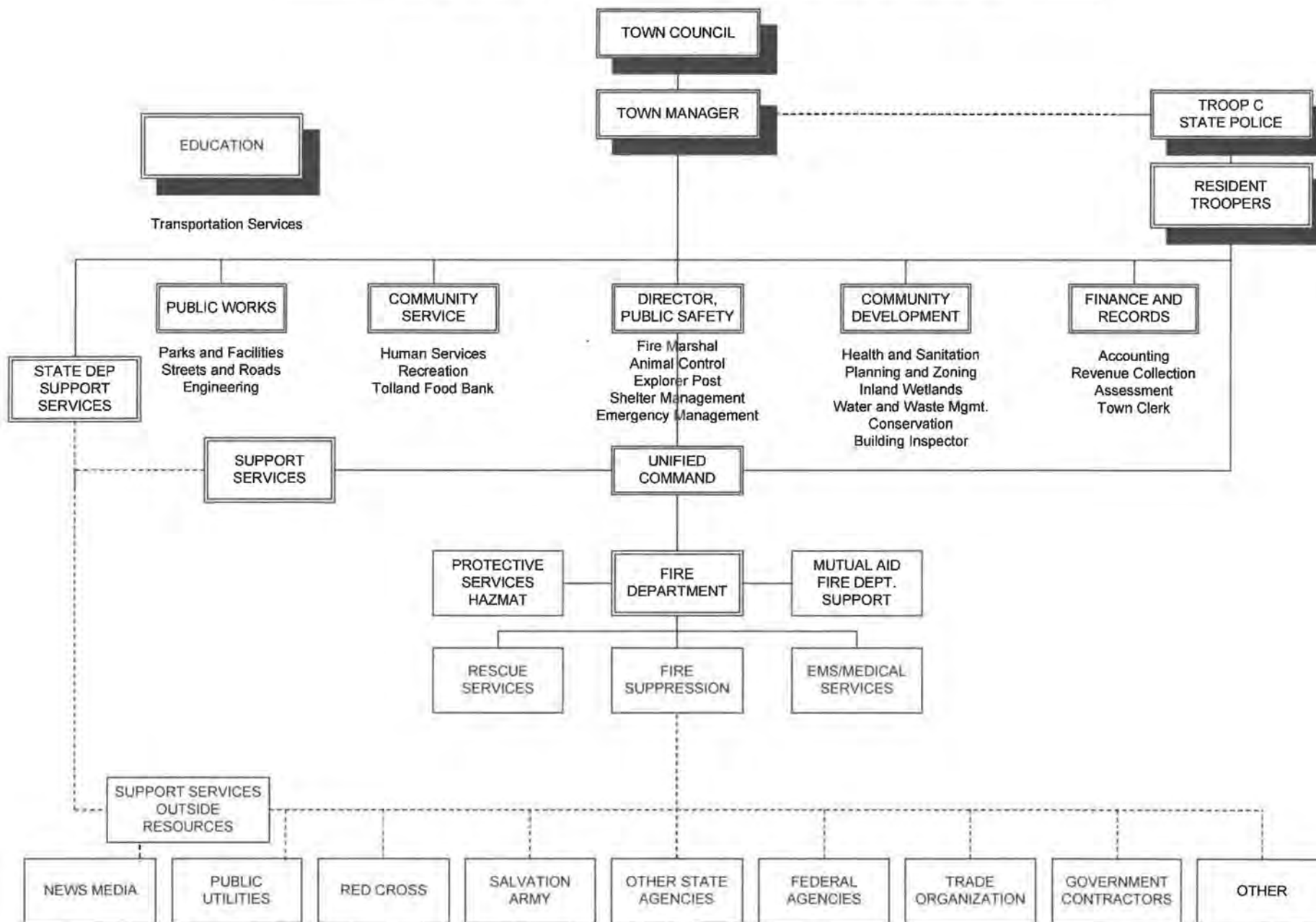
Function	ACTIVITY	PROGRAM						CODE	
Public Works	Highways	Street Lights and Traffic Control						650-79	
Line Item Description	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted	2018-2019 Amended	2019-2020 Manager Proposed	2019-2020 Adopted Budget	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
UTILITIES	18,913	20,680	21,348	25,744	25,744	32,000	32,000	6,256	24.30%
EQUIPMENT RENTAL	28,528	40,999	29,356	29,356	29,356	29,356	29,356	-	0.00%
ROAD MATERIALS AND MARKERS	18,999	6,528	18,550	19,000	19,000	19,000	19,000	-	0.00%
OPERATING EXPENDITURES	66,440	68,207	69,254	74,100	74,100	80,356	80,356	6,256	8.44%
TOTAL STREET LIGHTS & TRAFFIC CONTROL	66,440	68,207	69,254	74,100	74,100	80,356	80,356	6,256	8.44%

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	2019-2020 Department Request	2019-2020 Manager Proposed	2019-2020 Adopted Budget
700-00	Water Supply	96,686	96,686	96,686
710-00	Ambulance Services	388,359	388,359	385,859
720-00	Animal Control Services	72,294	62,294	59,794
730-00	Civil Preparedness	14,347	16,347	16,347
740-00	Fire Prevention	81,945	82,145	82,145
750-00	Fire Suppression	656,381	650,441	647,941
755-00	Certified Emergency Response Team	5,750	5,750	3,250
760-00	Law Enforcement	786,182	791,182	836,182
	Subtotal -- Public Safety Services	2,101,944	2,093,204	2,128,204

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 45 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:

There were no changes to the budget.

Program Objectives and Goals FY 2020:

- 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.
- There is an anticipated increase of adding hydrants for the new project of apartments on Route 195 by Anthony Road.

Program Accomplishments FY 2019:

- Maintained current system
- Updated hydrant count data

Performance Data	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Estimated 2018-2019	Anticipated 2019-2020
CT Water Hydrants - Billed to Town	98	45	47	47	47
CT Water Hydrants – Privately Owned/Maintained		24	24	24	24
Tolland Water Company Owned/Maintained Hydrants		100	100	100	105
Non-pressurized Dry Hydrants	8	15	15	15	17

FUNCTION	ACTIVITY			PROGRAM				CODE	
Public Safety Services	Water Supply			Water Supply				700-00	
Line Item Description	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted	2018-2019 Amended	2019-2020 Manager Proposed	2019-2020 Adopted Budget	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
HYDRANTS	80,872	88,000	88,034	96,686	96,686	96,686	96,686	-	0.00%
OPERATING EXPENDITURES	80,872	88,000	88,034	96,686	96,686	96,686	96,686	-	0.00%
TOTAL WATER SUPPLY	80,872	88,000	88,034	96,686	96,686	96,686	96,686	-	0.00%

PROGRAM	AMBULANCE SERVICES	710-00
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Program Explanation:

The Town of Tolland is very 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 covering Monday through Friday from 7:00 am to 4:30 pm. A staff of highly trained and dedicated volunteers covers nights, weekends and holidays. Tolland's Ambulance Services are designated as first-responders, responsible to provide basic life support, cardiac defibrillation, allergic reaction epi-pen intervention and mutual aid advanced life support among the most common interventions. These services are provided to residents, businesses and travelers in Tolland through the use of highly trained volunteers and career personnel. The Ambulance Services program provides funding for communications equipment, regular payroll, professional services, dues and memberships, disposable medical supplies, machinery and mechanical parts for the ambulances in an effort to maintain the equipment to the highest degree possible.

Budget Change Commentary:

The overall budget increased \$21,097. The salary account reflects an increase of \$15,036 due to the impact of the annual and contractual wage increases. Program Costs increased by \$8,561. Service Contracts increased \$1,550 due to the addition of a service/maintenance contract for our stretchers (\$1,200) and washing machine service/maintenance contract (\$350). Dues and Memberships increased \$360 with the addition of memberships to several Fire Police organizations (\$200) and CLIA laboratory registration (\$160). Training and Development increased \$1,560 the addition of CPR Instructor training (\$1,185) and an EMS conference (\$600). Car Seat Technician training (-\$225) was removed. Computer Software increased by \$1,577. Increases for Firehouse (\$1,365), emsCharts (\$450) and Aladtec (\$242) software programs were assessed, while a savings of -\$480 for the Duty schedule program was negotiated. The Fuel & Oil category saw a reduction of -\$225 due to lower pricing. The Other Equipment category increased \$1,239 for replacement CPR training items (\$1,150) and AED supplies (\$89).

Program Objectives and Goals FY 2020:

- Annual Continuation to explore new ways to enhance recruitment for volunteer Emergency Medical personnel to address the rise in medical calls
- Annual Continuation of seeking and evaluating 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
- Continuing goal for the last 10 years. Ideally, the Department would like to add a third ambulance to our fleet to ensure we have two ambulances in service at all times or at least a back-up unit. Tolland is one of the few area communities operating with only two ambulances. Vernon, Coventry, Mansfield and Stafford are all operating with a minimum of three ambulances.

Program Accomplishments FY 2019:

- Placed into Service the New Ambulance 540 chassis this project was a remount which saved thousands of dollars
- Continued with an ambulance duty crew schedule Monday through Thursday from 6:00 pm to 6:00 am and Friday 6:00 pm through Monday 6:00 am This schedule ensures that any first medical call is covered with the minimum volunteer staff needed to operate the ambulance.
- As a retention incentive the volunteer stipend was increased \$100 per title. This is the first increase for the volunteers in ten years.
- Continue the interaction and exchange of information between Town Council, Town staff, Public Safety and State Police

- Continue hosting informational meetings with businesses and residents to inform them of the services provided by both volunteer and career staff
- Department staff has continued the maintenance program established for all Town of Tolland Automated External Defibrillators. Maintaining our own AEDs reduces the overall amount spent on this invaluable program.

Assigned Positions:

2017-2018		2018-2019		Position Title	2019-2020	
Positions	FTE	Positions	FTE		Positions	FTE
3	3.0	3	3.0	Firefighter/EMT	3	3.0
2	1.07	2	1.07	Executive Secretary/Administrative Secretary II	2	1.07

Performance Data	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Estimated 2018-2019	Anticipated 2019-2020
Fire	465	478	470	484	498
Medical	1,307	1,338	1,285	1,324	1,364
Hazardous Materials	29	32	33	35	36
Motor Vehicle Accidents	139	117	115	118	122
Other Emergency/Service Calls	326	322	314	323	333
Non-Emergency	2,780	2,863	2,949	3,037	3,128
Total Activity	5,046	5,150	5,166	5,321	5,481

FUNCTION Public Safety Services	ACTIVITY Fire and Ambulance			PROGRAM Ambulance Services			CODE 710-00		
	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted	2018-2019 Amended	2019-2020 Manager Proposed	2019-2020 Adopted Budget	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
Line Item Description									
REGULAR PAYROLL	135,659	134,137	140,509	161,503	161,503	176,539	176,539	15,036	9.31%
Administrative Secretary II (.5)								-	0.00%
Public Safety Officer (3)								-	0.00%
OVERTIME	23,144	26,546	23,170	23,136	23,136	23,136	23,136	-	0.00%
PROFESSIONAL SERVICES	49,044	40,260	48,895	53,000	53,000	53,000	53,000	-	0.00%
COMMUNICATIONS	50,385	52,623	45,909	54,434	54,434	54,434	54,434	-	0.00%
SERVICE CONTRACTS	84	908	1,053	1,050	1,050	2,600	2,600	1,550	147.62%
PRINTING	276	0	0	475	475	475	475	-	0.00%
EQUIPMENT RENTAL	1,933	1,004	2,192	1,950	1,950	1,950	1,950	-	0.00%
DUES AND MEMBERSHIPS	90	130	30	245	245	605	605	360	146.94%
OTHER SERVICES AND FEES	467	597	778	1,320	1,320	1,320	1,320	-	0.00%
TRAINING AND DEVELOPMENT	10,104	11,377	4,355	9,925	9,925	13,985	11,485	1,560	15.72%
OFFICE SUPPLIES	974	1,785	773	850	850	850	850	-	0.00%
MEDICAL SUPPLIES	14,267	13,000	13,036	13,000	13,000	13,000	13,000	-	0.00%
COMPUTER SOFTWARE	2,237	3,713	2,218	2,498	2,498	4,075	4,075	1,577	63.13%
MINOR TOOLS	13	300	66	300	300	300	300	-	0.00%
MACHINERY AND EQUIPMENT PARTS	3,646	2,186	4,799	5,425	5,425	5,425	5,425	-	0.00%
REPAIRS	6,007	19,085	6,511	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	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted	2018-2019 Amended	2019-2020 Manager Proposed	2019-2020 Adopted Budget	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
BUILDING MATERIALS	1,149	1,390	1,548	1,500	1,500	1,500	1,500	-	0.00%
FOOD AND CLOTHING	8,119	7,199	5,877	8,100	8,100	8,100	8,100	-	0.00%
AGRICULTURAL AND CUSTODIAL	142	130	701	200	200	200	200	-	0.00%
FUEL AND OIL	7,637	4,569	6,200	10,350	10,350	10,125	10,125	(225)	-2.17%
PROGRAM MATERIALS	120	0	650	650	650	650	650	-	0.00%
BOOKS AND SUBSCRIPTIONS	388	526	254	500	500	500	500	-	0.00%
FURNITURE AND FIXTURES	1,260	372	700	1,200	1,200	1,200	1,200	-	0.00%
OFFICE MACHINES	30	528	117	500	500	500	500	-	0.00%
OTHER EQUIPMENT	4,084	12,696	40,890	5,151	5,151	6,390	6,390	1,239	24.05%
PAYROLL EXPENDITURES	158,803	160,682	163,679	184,639	184,639	199,675	199,675	15,036	0
OPERATING EXPENDITURES	162,457	174,376	187,551	180,123	180,123	188,684	186,184	6,061	3.36%
TOTAL AMBULANCE SERVICES	321,259	335,058	351,231	364,762	364,762	388,359	385,859	21,097	5.78%

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 budget decreased by \$10,263. The payroll account increased by \$634. Other increases were in Advertising (\$500) and Training & Development (\$2,000). Fuel and Oil decreased by \$897 and the Transfer to the Dog Fund was reduced by \$10,000. This account was used to provide funding to cover Dog Fund expenses. There are sufficient funds available for the FY 19-20 estimated Dog Fund expenditures so we will not be required to transfer funds this year.

Program Objectives and Goals FY 2020:

- 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

Program Accomplishments FY 2019:

- Officers attended continuing education and training classes as required by the State of Connecticut
- Received donations of animal food and toys that helped offset expenses
- Officer Binheimer attended an American Animal Cruelty Investigations School (AACIS) Infrared Thermometry training and certification class. This training will allow Animal Control Officers to collect temperature readings as evidence when investigating cases of animals left unattended in hot cars, and other heat or cold related cruelty cases. As part of the training and certification the Department received an Infrared Thermometer device.
- Applied for and was awarded several grants from pet supply companies for animal food and animal toys
- 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 80 vaccinations to dogs and cats. We thank Dr. Morey for his time and dedication towards helping us keep our residents' pets protected.

Assigned Positions:

2017-2018		2018-2019		Position Title	2019-2020	
Positions	FTE	Positions	FTE		Positions	FTE
2	.86	2	.86	Animal Control Officer	2	.86

Performance Data	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Estimated 2018-2019	Anticipated 2019-2020
Dogs impounded	55	53	51	55	60
Cats impounded	14	18	10	6	15
Other animals impounded	16	3	1	2	8
Dogs redeemed	42	44	41	45	45
Cats redeemed	1	2	5	2	2
Other animals redeemed	14	3	0	2	8
Dogs sold as pets	7	9	6	9	8
Cats sold as pets	6	10	5	2	5
Other animals sold as pets	0	1	1	0	0
Dogs euthanized	3	1	1	1	1
Cats euthanized	1	2	0	2	2
Other animals euthanized	0	0	0	0	0
Redemption fees	\$420	\$480	\$465	\$480	\$480
Sold as pet fees	\$460	\$410	\$220	\$350	\$350
Complaints received	1,051	969	1,221	1,100	1,150
Notices to license	299	447	533	400	300
Summons issued	40	48	19	30	30
Dog bites	10	8	12	10	13
Cat bites	1	1	0	1	1
Other animal bites	0	0	0	1	1
Wildlife killed by dogs	5	2	0	3	7
Wildlife killed by cats	0	0	0	1	1
Dogs found deceased	1	0	2	1	1
Cats found deceased	2	2	5	4	4

FUNCTION Public Safety Services	ACTIVITY Fire and Ambulance			PROGRAM Animal Control Services				CODE 720-00	
	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted	2018-2019 Amended	2019-2020 Manager Proposed	2019-2020 Adopted Budget	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
Line Item Description									
REGULAR PAYROLL Animal Control Officer (2)	38,927	38,575	39,474	41,902	41,902	42,536	42,536	634	1.51%
COMMUNICATIONS	0	2,359	3,425	4,935	4,935	4,935	4,935	-	0.00%
ADVERTISING	0	0	88	0	0	500	500	500	0.00%
OTHER SERVICES AND FEES	550	3,873	804	700	700	700	700	-	0.00%
TRAINING AND DEVELOPMENT	0	218	225	1,500	1,500	3,500	1,000	(500)	-33.33%
MACHINERY AND EQUIPMENT PARTS	0	105	731	1,000	1,000	1,000	1,000	-	100.00%
REPAIRS	0	1,772	192	3,000	3,000	3,000	3,000	-	0.00%
FOOD AND CLOTHING	0	1,098	3,740	1,500	1,500	1,500	1,500	-	0.00%
FUEL AND OIL	0	2,696	1,150	5,520	5,520	4,623	4,623	(897)	-16.25%
TRANSFER OUT	10,000	10,000	10,000	10,000	10,000	0	0	(10,000)	-100.00%
PAYROLL EXPENDITURES	38,927	38,575	39,474	41,902	41,902	42,536	42,536	634	1.51%
OPERATING EXPENDITURES	10,550	22,121	20,353	28,155	28,155	19,758	17,258	(10,897)	-38.70%
TOTAL ANIMAL CONTROL SERVICES	49,477	60,696	59,828	70,057	70,057	62,294	59,794	(10,263)	-14.65%

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 payroll account was increased by \$2,000 to cover an increase to the Emergency Management Director's stipend. The stipend for this position has not been adjusted in more than 5 years and we have the ability to obtain 50% Federal Grant funding for this increase. There were no changes to the operating account.

Program Objectives and Goals FY 2020:

- 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 2019:

- Annual updates of all Town Plans
- Annual updates of Special Needs files
- Met with ECHN Woodlake and State Police to update their Hazards Analysis Plans
- 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.
- The Director with help from Special members and volunteers, was able to procure significant donations of equipment including workstations
- Continued to educate and build emergency teams within businesses
- Developed and implemented one church's Emergency Operations Plan; due to its successfulness this church is being used as an example and will take the lead among other area churches in helping them develop and implement their Emergency Operation Plans
- The Director held numerous emergency management educational seminars
- The Director attended and was certified in numerous training classes throughout the year
- The Director taught several "Until Help Arrives" 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 2015-2016	Actual 2016-2017	Actual 2017-2018	Estimated 2018-2019	Anticipated 2019-2020
Drills conducted	40	45	45	40	45
Operations plans prepared	45	40	25	20	20
Emergencies attended	20	25	25	20	20
Instructional sessions	45	50	45	40	40

FUNCTION Public Safety Services	ACTIVITY Fire and Ambulance			PROGRAM Emergency Preparedness				CODE 730-00	
	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted	2018-2019 Amended	2019-2020 Manager Proposed	2019-2020 Adopted Budget	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
Line Item Description									
REGULAR PAYROLL Public Safety Director (stipend)	10,000	10,000	10,000	10,000	10,000	12,000	12,000	2,000	20.00%
COMMUNICATIONS	613	1,875	613	1,847	1,747	1,847	1,847	-	0.00%
DUES AND MEMBERSHIPS	0	0	0	0	100	0	0	-	0.00%
OTHER EQUIPMENT	2,000	2,539	3,576	2,500	2,500	2,500	2,500	-	0.00%
PAYROLL EXPENDITURES	10,000	10,000	10,000	10,000	10,000	12,000	12,000	2,000	20.00%
OPERATING EXPENDITURES	2,613	4,414	4,189	4,347	4,347	4,347	4,347	-	0.00%
TOTAL EMERGENCY PREPAREDNESS	12,613	14,414	14,189	14,347	14,347	16,347	16,347	2,000	13.94%

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 overall budget increased by \$8,062. The salary account reflects a projected \$7,362 increase. The program's operating costs budget increased by \$700. Minor increases were realized in the Dues and Memberships (\$200) and Training and Development (\$500) categories due to staff being trained to assist the Fire Marshal with investigations and inspections.

Program Objectives and Goals FY 2020:

- 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
- Identify and classify all occupancy types in town. Share this data with the Building Official and Planning Department
- Continue to advocate for back-up Fire Marshal services from neighboring towns to cover in the event of the primary Fire Marshal's absence

Program Accomplishments FY 2019:

- Investigated multiple dwelling fires for cause and origin determination
- 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 several blasting permits
- Inspected condominium and apartment complexes as required
- Implemented a Fire Marshal Fee Schedule for required inspections and plan reviews

Assigned Positions:

2018-2019		2018-2019		Position Title	2019-2020	
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 2015-2016	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Anticipated 2019-2020
Inspections	500	575	650	750	800
Blasting permits	2	3	2	5	4
Fires investigated	69	60	75	100	125
Underground storage tanks	1	1	2	2	1
Hazardous material surveys	14	14	14	15	12
Sara Title III meetings	0	0	0	0	0
Training classes (hours)	30	30	30	30	30
Plans reviewed	40	50	65	100	50
Liquor permit inspections	10	12	20	12	12
Meetings with other Town staff	100	150	180	200	200
Response to residents' complaints	6	6	30	50	50
Abatement of hazards	200	200	200	300	200
Modification of relief from fire code	0	6	1	4	2

FUNCTION	ACTIVITY			PROGRAM				CODE	
	Fire and Ambulance			Fire Prevention				740-00	
Line Item Description	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted	2018-2019 Amended	2019-2020 Manager Proposed	2019-2020 Adopted Budget	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
REGULAR PAYROLL Fire Marshal	75,998	60,878	64,112	62,108	62,108	69,470	69,470	7,362	11.85%
COMMUNICATIONS	612	2,111	689	2,920	2,920	2,920	2,920	-	0.00%
PRINTING	229	0	65	500	500	500	500	-	0.00%
DUES AND MEMBERSHIPS	296	300	305	475	475	675	675	200	42.11%
OTHER SERVICES AND FEES	90	3,286	130	1,500	1,500	1,500	1,500	-	0.00%
TRAINING AND DEVELOPMENT	410	1,110	585	500	500	1,000	1,000	500	100.00%
OFFICE SUPPLIES	489	546	800	800	800	800	800	-	0.00%
BOOKS AND SUBSCRIPTIONS	1,421	462	2,713	3,280	3,280	3,280	3,280	-	0.00%
OTHER EQUIPMENT	1,688	2,130	4,898	2,000	2,000	2,000	2,000	-	0.00%
PAYROLL EXPENDITURES	75,998	60,878	64,112	62,108	62,108	69,470	69,470	7,362	11.85%
OPERATING EXPENDITURES	5,234	9,945	10,184	11,975	11,975	12,675	12,675	700	5.85%
TOTAL FIRE PREVENTION	81,232	70,823	74,296	74,083	74,083	82,145	82,145	8,062	10.88%

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 career and volunteer Fire Department. Combination career and volunteer Fire Departments are an extremely cost effective delivery of service that ensures the community is always protected with a highly trained and dedicated staff. Tolland's staff consists of six career Public Safety Officers that protect the town Monday through Friday from 7:00 AM to 4:30 PM. Our volunteer staff consists of approximately 65 members that protect the town during 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. The Fire Suppression program provides funding for communications equipment, regular payroll, professional services, dues and memberships, machinery and maintenance and mechanical parts for the fire apparatus and equipment. Maintenance of Fire Department apparatus and equipment is important to ensure operational readiness as well as maximizing the apparatus and equipment service life.

Budget Change Commentary:

The overall budget increased \$33,245. The salary account reflects an increase of \$22,358 due to the impact of the annual and contractual wage increases. Program costs increased \$13,387. Adjustments to Communications realized an overall increase of \$547. Reductions were in annual maintenance contract covering base station radio equipment, antennas and cabling (-\$690) and annual replacement of tone and voice pagers (-\$575). Additions were for portable radios (\$1,250), and Active 911 (\$562). Service Contracts increased by \$1,580 included mandated SCBA machine calibration (\$680) and annual NFPA, OSHA level inspections for all extinguishers (\$900). Computer Software increased by \$1,975 for Firehouse (\$1,575) and ESRI GIS (\$400) software programs. Machinery and Equipment Parts increased by \$4,800 for general repair items (brakes, belts, filters, etc.). The Repairs category increased \$2,920 since a new vendor was selected to apply a better and heavy-duty undercoating to apparatus to prevent corrosion. Food and Clothing increased \$1,850 for Fire Police jacket/gear (\$1,480) and collapsible cones (\$620). Replacement of high reflective jackets and traffic vests was reduced by (-\$250).

Program Objectives and Goals FY 2020:

- Continue the recruitment of volunteer fire-rescue personnel to address the rise in fire and rescue calls
- Continue the interaction and exchange of information between Town Council, Public Safety, State Police and Town staff
- 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

Program Accomplishments FY 2019:

- The new Service 140 project was completed and placed into service
- As a retention incentive the volunteer stipend was increased \$100 per title. This is the first increase for the volunteers in ten years
- Continue to build followers on the @TollandAlert Twitter and Instagram accounts
- Appointed a new Administrator to oversee Explorer Post 40. As the Explorer program continues to expand, members are able to run the Post themselves, with the assistance and guidance of advisors

- The Department sponsored the sixth annual Festival of Lights parade which has become an annual tradition in town
- A few of the Career staff were able to attend training and have gained certification in Fire Investigation and Inspection

Assigned Positions:

2017-2018		2018-2019		Position Title	2019-2020	
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	2	2.0
1	.50	1	.50	Executive Secretary	1	.50

Performance Data	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Estimated 2018-2019	Anticipated 2019-2020
Fire	465	478	470	484	498
Medical	1,307	1,338	1,285	1,324	1,364
Hazardous Materials	29	32	33	35	36
Motor Vehicle Accidents	139	117	115	118	122
Other Emergency/Service Calls	326	322	314	323	333
Non-Emergency	2,780	2,863	2,949	3,037	3,128
Total Activity	5,046	5,150	5,166	5,321	5,481

FUNCTION Public Safety Services	ACTIVITY Fire and Ambulance			PROGRAM Fire Suppression			CODE 750-00		
	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted	2018-2019 Amended	2019-2020 Manager Proposed	2019-2020 Adopted Budget	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
Line Item Description									
REGULAR PAYROLL	295,876	280,036	287,665	294,019	294,019	316,377	316,377	22,358	7.60%
Public Safety Director									
Public Safety Director (volunteer stipend)									
Public Safety Officer (3)									
Executive Secretary									
OVERTIME	25,602	25,945	25,137	20,289	20,289	20,289	20,289	-	0.00%
TEMPORARY HELP	20,545	15,962	19,021	15,462	15,462	15,462	15,462	-	0.00%
SPECIAL SERVICES	1,005	0	944	1,000	1,000	1,000	1,000	-	0.00%
PROFESSIONAL SERVICES	40,434	41,259	57,950	53,000	53,000	53,000	53,000	-	0.00%
COMMUNICATIONS	49,990	55,078	54,054	51,533	51,533	52,080	52,080	547	1.06%
SERVICE CONTRACTS	27,094	45,238	18,043	29,584	29,584	31,164	31,164	1,580	5.34%
PRINTING	0	10	0	240	240	240	240	-	0.00%
EQUIPMENT RENTAL	28	0	0	653	653	653	653	-	0.00%
DUES AND MEMBERSHIPS	1,928	1,649	1,500	1,795	1,795	1,795	1,795	-	0.00%
OTHER SERVICES AND FEES	13,612	12,587	10,460	16,730	16,730	16,730	16,730	-	0.00%
TRAINING AND DEVELOPMENT	12,538	12,898	4,874	7,400	7,400	9,900	7,400	-	0.00%
OFFICE SUPPLIES	1,044	495	226	600	600	600	600	-	0.00%
COMPUTER SOFTWARE	2,880	2,694	400	2,750	2,750	4,725	4,725	1,975	71.82%
MINOR TOOLS	270	1,100	358	750	750	750	750	-	0.00%
MACHINERY AND EQUIPMENT PARTS	33,324	29,264	44,164	26,500	26,500	31,300	31,300	4,800	18.11%

FUNCTION	ACTIVITY			PROGRAM				CODE	
Public Safety Services	Fire and Ambulance			Fire Suppression				750-00	
Line Item Description	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted	2018-2019 Amended	2019-2020 Manager Proposed	2019-2020 Adopted Budget	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
REPAIRS	39,526	23,741	25,480	17,880	17,880	20,800	20,800	2,920	16.33%
BUILDING MATERIALS	2,114	1,690	2,021	2,000	2,000	2,000	2,000	-	0.00%
FOOD AND CLOTHING	20,473	23,711	22,918	19,150	19,150	21,000	21,000	1,850	9.66%
AGRICULTURAL AND CUSTODIAL	206	136	306	700	700	700	700	-	0.00%
FUEL AND OIL	20,965	13,794	15,470	29,081	29,081	26,296	26,296	(2,785)	-9.58%
PROGRAM MATERIALS	0	700	700	700	700	700	700	-	0.00%
BOOKS AND SUBSCRIPTIONS	268	120	398	700	700	700	700	-	0.00%
FURNITURE AND FIXTURES	1,462	0	0	1,500	1,500	1,500	1,500	-	0.00%
OTHER EQUIPMENT	47,289	23,521	52,413	19,280	19,280	19,280	19,280	-	0.00%
EXPLORER POST	650	1,400	1,400	1,400	1,400	1,400	1,400	-	0.00%
PAYROLL EXPENDITURES	343,029	321,943	332,768	330,770	330,770	353,128	353,128	22,358	6.76%
OPERATING EXPENDITURES	316,093	291,085	313,134	283,926	283,926	297,313	294,813	10,887	3.83%
TOTAL FIRE SUPPRESSION	659,121	613,028	645,902	614,696	614,696	650,441	647,941	33,245	5.41%

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:

The overall budget increased by \$1,250. In an effort to assure that all Team members are trained to the proper level covered under OSHA and other mandated training, the Training line item was added back in at an expense of \$500. Additionally, \$750 was added for a paging service to activate the Team in an emergency.

Program Objectives and Goals FY 2020:

- This is an annual commitment to increase the level of training and knowledge of Tolland C.E.R.T. 40 volunteer team members
- Implement through new C.E.R.T. Team Leaders to start 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 2019:

- Continued management of Tolland C.E.R.T. 40 program and volunteers
- Organized additional C.E.R.T. Team 40 training modules
- Appointed three CERT members as Team Leaders

Performance Data	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Estimated 2018-2019	Anticipated 2019-2020
Number of Tolland C.E.R.T. 40 Volunteer Members	40	29	40	48	60
Activations	4	4	10	8	10

FUNCTION	ACTIVITY			PROGRAM				CODE	
Public Safety Services	Community Emer Response Team			Community Emergency Response Team				755-00	
Line Item Description	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted	2018-2019 Amended	2019-2020 Manager Proposed	2019-2020 Adopted Budget	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
TRAINING AND DEVELOPMENT	500	0	675	0	0	3,000	500	500	0.00%
FOOD AND CLOTHING	1,500	4,185	4,242	2,000	2,000	2,750	2,750	750	37.50%
OPERATING EXPENDITURES	2,000	4,185	4,917	2,000	2,000	5,750	3,250	1,250	62.50%
TOTAL CERTIFIED EMERGENCY RESPONSE TEAM	2,000	4,185	4,917	2,000	2,000	5,750	3,250	1,250	62.50%

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 Constable 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 \$66,291. The payroll budget increased by \$2,934 due to the increase in overtime of \$5,000 netted with a reduction in hours for the secretary (\$2,066). The program budget decreased by \$69,225. This was mainly due to the addition of two troopers who are at a lower step. Service Contracts increased due to the annual software charge needed to monitor our two new Speed Control signs. In addition, there is \$1,500 to reinstate the Tolland Police Cadet Program that was put on hold last year due to staffing. The consulting firm's recommendation for four state troopers is in place and working effectively and efficiently.

It is anticipated that the DUI grant will once again be paid at 100% and not require a municipal match.

Program Objectives and Goals FY 2020:

- Continue review of statistics to determine areas of high collision frequency and reduce accidents through education, road improvements and enforcement
- Submit applications for grants as they become available
- Continue participation in aggressive DWI enforcement efforts through the use of a state awarded DWI Detection and Apprehension grant
- Continue to place high priority on customer satisfaction
- 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 2019:

- 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, Celebrate Tolland Day, the Stephen Davis Memorial scholarship fund program, Active Aggressor Training, Safe Seniors Session, and Child Safety Seat Installations.
- Implemented the recommendation of the Police Study to increase the number of State Resident Troopers from 2 to 4
- Applied for and received Federal Funds of \$39,300 from the impaired driving enforcement grant
- 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 68 temporary pistol permits (fiscal year 17/18)
- The Resident Trooper Secretary handled 466 Waste/Recycling calls (fiscal year 17/18)

Assigned Positions:

2017-2018		2018-2019		Position Title	2019-2020	
Positions	FTE	Positions	FTE		Positions	FTE
1	1.0	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	.97	1	.92	Administrative Secretary	1	.92

Performance Measurements	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Estimated 2018-2019	Anticipated 2019-2020
Accidents	266	288	252	280	300
Criminal Investigations	502	456	399	450	470
Burglaries	8	16	13	15	25
Larcenies	47	33	31	35	45
Non Reportable Matters	14,787	14,620	13,244	14,000	14,200
DUI's	42	46	44	50	70
Traffic Citations	4,487	3,804	3,346	3,800	3,900
Written Warnings	832	811	750	780	800
Total Reportable Service Calls	21,731	20,074	18,829	21,000	21,500

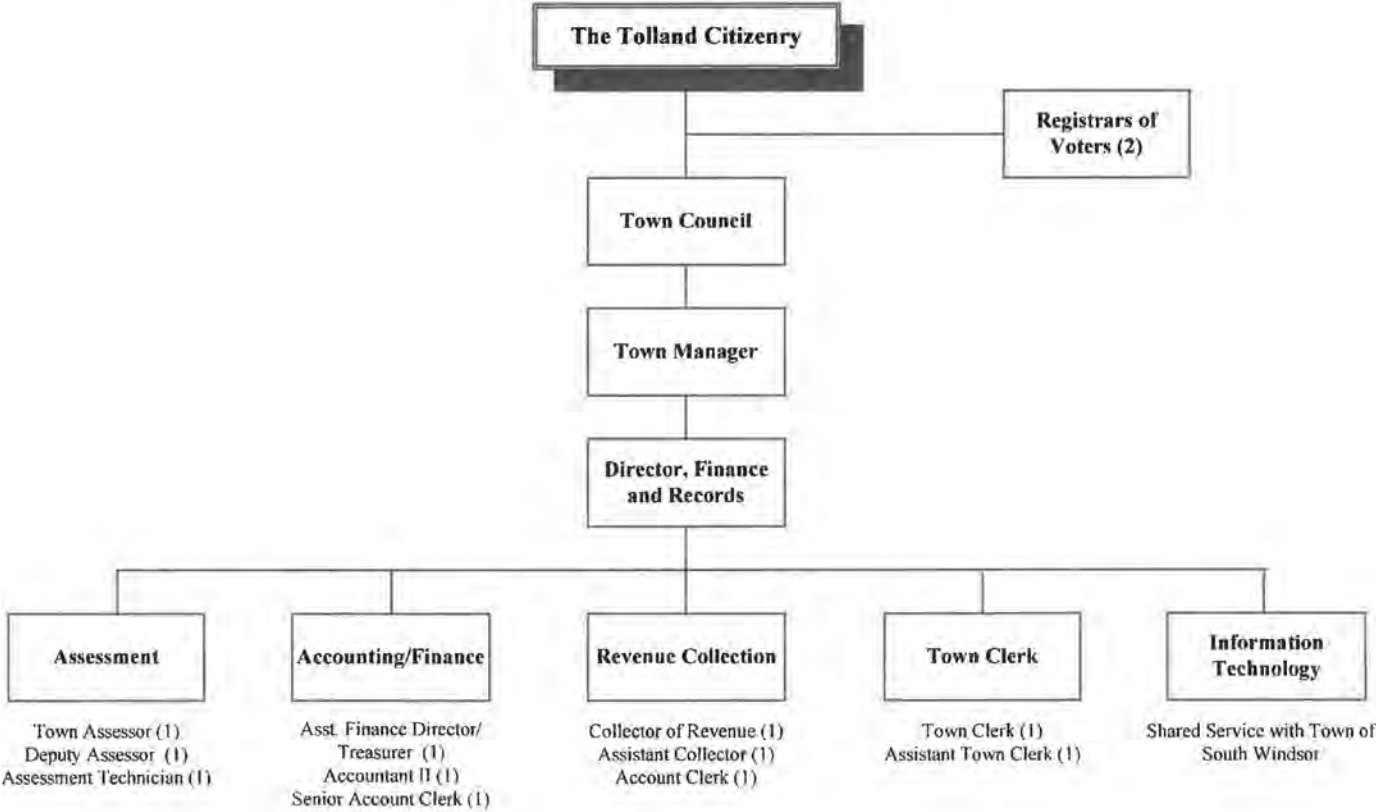
FUNCTION	ACTIVITY			PROGRAM				CODE	
Public Safety Services	Law Enforcement			Law Enforcement				760-00	
Line Item Description	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted	2018-2019 Amended	2019-2020 Manager Proposed	2019-2020 Adopted Budget	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
REGULAR PAYROLL	24,505	24,915	32,845	35,130	35,130	33,064	33,064	(2,066)	-5.88%
Administrative Secretary									
OVERTIME	28,500	28,500	17,932	5,000	5,000	10,000	10,000	5,000	100.00%
PROFESSIONAL SERVICES	528,209	689,824	374,767	832,125	832,125	717,000	762,000	(70,125)	-8.43%
COMMUNICATIONS	19,003	18,623	18,270	20,043	20,043	20,643	20,643	600	2.99%
SERVICE CONTRACTS	1,300	1,200	0	1,200	1,200	4,200	4,200	3,000	250.00%
TRAINING AND DEVELOPMENT	0	0	0	500	500	500	500	-	0.00%
OFFICE SUPPLIES	1,524	1,556	952	400	400	400	400	-	0.00%
MINOR TOOLS	669	479	6,160	6,225	6,225	1,725	1,725	(4,500)	-72.29%
REPAIRS	0	0	150	200	200	200	200	-	0.00%
FOOD AND CLOTHING	0	0	1,020	700	700	1,000	1,000	300	100.00%
PROGRAM MATERIALS	696	2,292	675	700	700	700	700	-	0.00%
BOOKS AND SUBSCRIPTIONS	104	104	94	150	150	150	150	-	0.00%
FURNITURE AND FIXTURES	0	0	766	0	0	0	0	-	0.00%
OTHER EQUIPMENT	0	0	0	100	100	100	100	-	0.00%
EXPLORER POST	5,575	1,399	0	0	0	1,500	1,500	1,500	0.00%
PAYROLL EXPENDITURES	53,005	53,415	50,777	40,130	40,130	43,064	43,064	2,934	7.31%
OPERATING EXPENDITURES	557,079	715,476	402,854	862,343	862,343	748,118	793,118	(69,225)	-8.03%
TOTAL LAW ENFORCEMENT	610,084	768,892	453,631	902,473	902,473	791,182	836,182	(66,291)	-7.35%

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	2019-2020 Department Request	2019-2020 Manager Proposed	2019-2020 Adopted Budget
810-00	Accounting Services	344,252	347,298	347,298
820-00	Assessment Services	222,437	222,937	222,937
830-00	Board of Assessment Appeals	590	590	590
850-00	Independent Audit	25,250	25,250	25,250
860-00	Registrar of Voters	58,724	58,724	58,724
870-00	Revenue Services	161,480	164,102	164,102
880-00	Town Clerk	144,117	147,739	147,739
890-00	Contingency	209,132	185,704	185,704
Subtotal -- Finance and Records		1,165,982	1,152,344	1,152,344

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, maintains the inventory of Town property and reconciles bank statements.

Budget Change Commentary:

The overall budget increased by \$9,486. The Payroll account increased by \$6,816 for 18/19 raises and overtime/seasonal assistance that had previously been budgeted under the contingency account. The program budget increased overall by \$2,670. This increase is mainly due to increases of \$2,470 in annual financial software maintenance agreements. Our vendor, Tyler Technologies, worked with us last fiscal year to provide us with a one-time reduction of the amount of the normal increase for our software maintenance. This year we must absorb the total increase.

Program Objectives and Goals FY 2020:

- Work 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 - **Council Goal**
- Support the completion of identified projects within the Town's Capital Improvement Plan through accounting & cash management - **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
- Review various financial policies and update as necessary

Program Accomplishments FY 2019:

- Received the award for excellence in financial reporting for the FY 2017 Comprehensive Annual Financial Report
- Received the GFOA Distinguished Budget Award for FY 2018 budget document
- Provide liaison support to the Charter Revision Commission and input regarding proposed changes – **Council Goal**
- Worked with Department staff and the Town Manager to develop a budget with very limited resources and a minimal impact on the taxpayers
- Revised the Fund Balance Reserve policy in order to provide sufficient reserves during turbulent times

Assigned Positions:

2017-2018		2018-2019		Position Title	2019-2020	
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 2015-2016	Actual 2016-2017	Actual 2017-2018	Estimated 2018-2019	Anticipated 2019-2020
Accounts payable checks issued	4,148	3,864	3,900	3,900	3,900
Purchase orders issued	464	536	550	550	550
Invoices processed	8,388	7,913	8,000	8,000	8,000
Percentage of vendor invoices paid within 7 days	85%	90%	90%	90%	90%
Percentage of vendor invoices paid within 30 days	98%	98%	98%	98%	98%
Total number of payroll checks and direct deposits	3,464	3,758	3,700	3,750	3,750
% of payroll that is direct deposit	95%	98%	98%	99%	99%
Percentage of bank deposits made within 24 hours*	99%	99%	99%	99%	99%
Reconcile bank statements within 1 week after month end	100%	98%	99%	80%	90%
Issue CAFR within 6 months following the end of the fiscal year	Dec.	Dec.	Dec.	Dec.	Dec.
G.O. bond rating (Standard and Poors/Fitch)	AAA/AA+	AAA/AAA	AAA/AAA	AAA/AAA	AAA/AAA
Long Term Bonded Debt per capita**	3,244	2,994	3,333	2,056	2,069
Unassigned Fund Balance as % of expenditures	12.0	12.5	13.3	11.2	

* 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

FUNCTION	ACTIVITY			PROGRAM				CODE	
Finance and Records	Accounting Services			Accounting Services				810-00	
Line Item Description	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted	2018-2019 Amended	2019-2020 Manager Proposed	2019-2020 Adopted Budget	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
REGULAR PAYROLL	277,209	292,146	292,831	294,344	294,344	298,114	298,114	3,770	1.28%
Director of Finance and Records / Treasurer									
Assistant Finance Director / Assistant Treasurer									
Accountant II									
Senior Account Clerk / IT Administrator									
OVERTIME	0	0	0	0	0	2,546	2,546	2,546	0.00%
TEMPORARY HELP	0	0	0	0	0	500	500	500	0.00%
PROFESSIONAL SERVICES	41,979	30,687	34,778	31,928	31,928	34,398	34,398	2,470	7.74%
COMMUNICATIONS	1,082	1,267	1,212	1,315	1,315	1,315	1,315	-	0.00%
PRINTING	0	1,865	2,150	2,150	2,150	2,150	2,150	-	0.00%
DUES AND MEMBERSHIPS	45	235	300	530	530	530	530	-	0.00%
OTHER SERVICES AND FEES	0	1,100	0	1,100	1,100	1,100	1,100	-	0.00%
TRAINING AND DEVELOPMENT	6,795	5,681	4,034	4,000	4,000	4,000	4,000	-	0.00%
TRAVEL REIMBURSEMENT	173	384	474	300	300	500	500	200	66.67%
OFFICE SUPPLIES	1,600	949	950	950	950	950	950	-	0.00%
BOOKS AND SUBSCRIPTIONS	915	935	1,195	1,195	1,195	1,195	1,195	-	0.00%
PAYROLL EXPENDITURES	277,209	292,146	292,831	294,344	294,344	301,160	301,160	6,816	2.32%
OPERATING EXPENDITURES	52,589	43,104	45,092	43,468	43,468	46,138	46,138	2,670	6.14%
TOTAL ACCOUNTING SERVICES	329,797	335,250	337,923	337,812	337,812	347,298	347,298	9,486	2.81%

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 2014. 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 \$3,279. The payroll line item increased by \$2,289 due to wage increases and overtime that was reallocated from the contingency account. The program budget increased \$990 from the prior year due to minor increases in pricing guides and professional services.

Program Objectives and Goals FY 2020:

- Continue to explore new ways of becoming more efficient and cost effective - **Council Goal**
- Increase taxpayer awareness/convenience through town website - **Council Goal**
- Conduct in-house town wide revaluation with no issues - **Council Goal**
- Continue to support and inform homeowners with Crumbling Foundations - **Council Goal**

Program Accomplishments FY 2019:

- 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**
- 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
- Began process of In-House 2019 Revaluation - **Council Goal**

Assigned Positions:

2017-2018		2018-2019		Position Title	2019-2020	
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 2015-2016	Actual 2016-2017	Actual 2017-2018	Estimated 2018-2019	Anticipated 2019-2020
Building Permits Reviewed	832	748	586	550	550
Field Inspections	668	556	485	450	450
Elderly Circuit Breaker/Disabled Program Participants	203	182	175	175	170
Personal Property	795	763	752	750	740
Motor Vehicles	15,815	15,723	15,727	15,750	15,800
Property Transfers	484	490	452	450	425
Property Splits	6	14	4	10	10
Meetings Attended	51	58	70	70	75
Elderly (Freeze/Reapplications)	196	200	192	195	195
Supplemental Motor Vehicle List	2,560	2,532	2,533	2,540	2,550
Sales Ratio Analysis Completed	346	220	230	220	215
Map Revisions	26	38	34	35	40

FUNCTION	ACTIVITY			PROGRAM				CODE	
	Assessment Services			Assessment Services				820-00	
Finance and Records	2015-2016	2016-2017	2017-2018	2018-2019	2018-2019	2019-2020	2019-2020	Increase	% Increase
Line Item Description	Actual	Actual	Actual	Adopted	Amended	Manager Proposed	Adopted Budget	(Decr) Over Adopted	(Decr) Over Adopted
REGULAR PAYROLL Assessor Deputy Assessor Assessment Technician	183,246	185,636	188,578	190,978	190,978	192,767	192,767	1,789	0.94%
OVERTIME	0	0	0	0	0	500	500	500	0.00%
PROFESSIONAL SERVICES	65,600	24,184	25,038	20,180	20,180	21,031	21,031	851	4.22%
COMMUNICATIONS	0	263	261	300	300	300	300	-	0.00%
SERVICE CONTRACTS	84	84	69	95	95	95	95	-	0.00%
PRINTING	245	221	219	250	250	250	250	-	0.00%
ADVERTISING	179	184	184	260	260	260	260	-	0.00%
DUES AND MEMBERSHIPS	460	445	310	520	520	520	520	-	0.00%
TRAINING AND DEVELOPMENT	2,436	3,157	3,174	3,040	3,040	3,040	3,040	-	0.00%
OFFICE SUPPLIES	934	460	297	250	250	250	250	-	0.00%
BOOKS AND SUBSCRIPTIONS	4,193	3,703	3,866	3,785	3,785	3,924	3,924	139	3.67%
TRANSFER OUT TO CNRE		217,615	0	0	0	0	0		0.00%
PAYROLL EXPENDITURES	183,246	185,636	188,578	190,978	190,978	193,267	193,267	2,289	1.20%
OPERATING EXPENDITURES	74,131	250,316	33,419	28,680	28,680	29,670	29,670	990	3.45%
TOTAL ASSESSMENT SERVICES	257,377	435,952	221,997	219,658	219,658	222,937	222,937	3,279	1.49%

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 remained unchanged from the prior year.

Program Objectives and Goals FY 2020:

- 40 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 – **Council Goal**
- New members to attend training classes – **Council Goal**

Program Accomplishments FY 2019:

- Scheduled 2 hearing dates in March and 1 day in September. The Assessor's Office reserved space for meetings and provided all necessary documents
- 35 appeals were heard overall, 21 were received for Real Estate, 11 Motor Vehicles and 3 for Personal Property
- Reductions were granted for 14 accounts
- 518,420 reduction in assessments were granted

Performance Data	Actual 2016-2017 2015 GL	Actual 2017-2018 2016 GL	Actual 2018-2019 2017 GL	Estimated 2019-2020 2018 GL	Anticipated 2020-2021 2019 GL
Assessor's Valuation	1,264,756,967	1,276,083,617	1,278,985,708	1,281,543,679	1,217,466,495
Sessions Conducted	4	4	3	4	10
Appeals Heard	41	44	35	40	100
Increases	0	0	0	0	0
Reductions	12	23	14	30	50
Additions in \$ (assessments)	0	0	0	0	0
Reductions in \$ (assessments)	304,900	830,590	518,420	750,000	1,500,000
Supplemental Motor Vehicle List	17,411,816	16,983,969	18,213,163	16,500,000	16,500,000
Final Net Grand List	1,281,863,883	1,292,236,996	1,296,680,451	1,297,293,679	1,232,466,495

FUNCTION	ACTIVITY			PROGRAM			CODE		
Finance and Records	Board of Assessment Appeals			Board of Assessment Appeals			830-00		
Line Item Description	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted	2018-2019 Amended	2019-2020 Manager Proposed	2019-2020 Adopted Budget	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
ADVERTISING	294	225	217	300	300	300	300	-	0.00%
TRAINING AND DEVELOPMENT	450	0	50	240	240	240	240	-	0.00%
OFFICE SUPPLIES	0	0	50	50	50	50	50	-	0.00%
OPERATING EXPENDITURES	744	225	317	590	590	590	590	-	0.00%
TOTAL BOARD OF ASSESSMENT APPEALS	744	225	317	590	590	590	590	-	0.00%

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:

In 2015, the Town solicited quotes for audit services and the Town Council approved a 5 year audit firm contract. This will be the last year of that contract. The Town and Board of Education pay 50% each of the total audit cost. The annual cost is \$50,500.

Program Objectives and Goals FY 2020:

- To complete the FY 2018-2019 audit review in a timely manner with a clean opinion

Program Accomplishments FY 2019:

- The audit was completed and the CAFR was issued in December 2018. 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	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted	2018-2019 Amended	2019-2020 Manager Proposed	2019-2020 Adopted Budget	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
PROFESSIONAL SERVICES	25,250	25,250	25,250	25,250	25,250	25,250	25,250	-	0.00%
OPERATING EXPENDITURES	25,250	25,250	25,250	25,250	25,250	25,250	25,250	-	0.00%
TOTAL INDEPENDENT AUDIT	25,250	25,250	25,250	25,250	25,250	25,250	25,250	-	0.00%

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 machine use in these elections.

Budget Change Commentary:

The overall budget decreased by \$1,741 or 2.9%. This is because we are going from a State election year to a Municipal election year. However we are budgeting for a Dual Primary for a Presidential Preference Primary (PPP) in April, 2020 which only happens every 4 years

The program budget decreased by \$1,435 because less number of ballots are needed.

Program Objectives and Goals FY 2020:

- Continue to implement Election Management System (EMS) for faster election results reporting
- Add computers for Moderators in polling place to access voter information “live”

Program Accomplishments FY 2019:

- Conducted 3 elections in 3 weeks—2 budget referenda and 1 Municipal election
- Moved budget referenda voting to the Program room in the Library reducing expense of having referenda in 2 locations
- Continued to implement efficiencies where possible

Assigned Positions:

2017-2018		2018-2019		Position Title	2019-2020	
Positions	FTE	Positions	FTE		Positions	FTE
2	.71	2	.71	Registrars of Voters	2	.71

Performance Data	Actual	Actual	Actual	Estimated	Anticipated
	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
Registered Voters (active)	9,100	10,260	10,248	10,300	10,400

FUNCTION	ACTIVITY			PROGRAM				CODE	
Finance and Records	Registrar of Voters			Registrar of Voters				860-00	
Line Item Description	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted	2018-2019 Amended	2019-2020 Manager Proposed	2019-2020 Adopted Budget	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
REGULAR PAYROLL Registrar of Voter (2)	30,000	35,000	33,892	35,640	35,640	36,294	36,294	654	1.84%
TEMPORARY HELP	9,920	11,150	2,140	10,700	10,700	9,750	9,750	(950)	-8.88%
PROFESSIONAL SERVICES	1,386	3,650	2,870	4,800	4,800	4,950	4,950	150	3.13%
COMMUNICATIONS	1,952	1,038	625	0	0	0	0	-	0.00%
PRINTING	4,015	7,100	8,867	5,675	5,675	4,000	4,000	(1,675)	-29.52%
DUES AND MEMBERSHIPS	160	160	160	170	170	170	170	-	0.00%
OTHER SERVICES AND FEES	197	90	0	0	0	0	0	-	
TRAINING AND DEVELOPMENT	1,631	5,571	2,949	2,360	2,360	2,360	2,360	-	0.00%
OFFICE SUPPLIES	879	466	444	400	400	400	400	-	0.00%
FOOD AND CLOTHING	855	799	612	720	720	800	800	80	11.11%
RELOCATING POLLING PLACE	0	0	0	0	0	0	0	-	0.00%
PAYROLL EXPENDITURES	39,920	46,150	36,032	46,340	46,340	46,044	46,044	(296)	-0.64%
OPERATING EXPENDITURES	11,076	18,874	16,528	14,125	14,125	12,680	12,680	(1,445)	-10.23%
TOTAL REGISTRAR OF VOTERS	50,996	65,024	52,560	60,465	60,465	58,724	58,724	(1,741)	-2.88%

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 \$3,631. The Payroll accounts increased by \$3,877 for 18/19 raises and overtime/seasonal assistance reallocated from the contingency account. Program expenses were reduced by \$246 for minor increases and decreases.

Program Objectives and Goals FY 2020:

- Continue to improve cash flow and efficiency
- Continue to improve visibility and security
- 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 online Credit Card/ACH payments for efficiency and enhanced customer Service – **Council Goal**
- Continue to fine-tune utility accounts listing; work with other agencies to clarify issues and needs

Program Accomplishments FY 2019:

- Collection rates were retained and/or surpassed
- Online 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 improve efficiency
- Tax Office Procedure Manual has been updated as needed
- Suspense List sent to a Collection Agency to increase collections

Assigned Positions:

2017-2018		2018-2019		Position Title	2019-2020	
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 2015-2016	Actual 2016-2017	Actual 2017-2018	Estimated 2018-2019	Anticipated 2019-2020
Tax Bills Sent	25,092	25,000	25,073	25,100	25,100
Current Taxes Collectible per Budget	41,413,829	42,824,686	43,519,553	43,779,501	TBD
Current Taxes Collected	41,653,686	42,996,307	43,699,966	43,779,501	N/A
Percent Collected of Current Tax Budget	100.58	100.40	100.40	100.00	100.00
Prior Year Taxes Collectible per Budget	300,000	333,536	284,359	319,423	TBD
Prior Year Taxes Collected	301,866	413,760	307,096	305,904	N/A
Interest and Fees Collectible per Budget	209,423	155,000	155,000	160,000	160,000
Interest and Fees Collected	194,176	166,826	170,857	160,000	N/A
Taxes Suspended	10,000	18,276	15,626	N/A	N/A
Motor Vehicle Reporting Fee per Budget	12,000	15,000	15,000	16,000	16,000
Motor Vehicle Reporting Fees Collected	18,460	18,356	16,326	16,000	N/A

FUNCTION	ACTIVITY			PROGRAM				CODE	
Finance and Records	Revenue Services			Revenue Services				870-00	
Line Item Description	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted	2018-2019 Amended	2019-2020 Manager Proposed	2019-2020 Adopted Budget	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
REGULAR PAYROLL	127,444	111,766	126,305	132,133	132,133	133,388	133,388	1,255	0.95%
Collector of Revenue									
Assistant Collector of Revenue									
Account Clerk									
OVERTIME	0	0	0	0	0	1,000	1,000	1,000	0.00%
TEMPORARY HELP	0	0	0	0	0	1,622	1,622	1,622	0.00%
PROFESSIONAL SERVICES	10,750	10,950	14,235	10,701	10,701	10,125	10,125	(576)	-5.38%
COMMUNICATIONS	6,750	7,849	7,550	7,550	7,550	7,580	7,580	30	0.40%
SERVICE CONTRACTS	225	225	225	225	225	225	225	-	0.00%
PRINTING	5,675	6,274	6,275	6,275	6,275	6,400	6,400	125	1.99%
ADVERTISING	1,180	1,180	1,180	1,180	1,180	1,180	1,180	-	0.00%
DUES AND MEMBERSHIPS	205	205	20	205	205	205	205	-	0.00%
TRAINING AND DEVELOPMENT	1,002	1,000	1,302	1,302	1,302	1,302	1,302	-	0.00%
TRAVEL REIMBURSEMENT	615	200	200	200	200	200	200	-	0.00%
OFFICE SUPPLIES	1,000	700	697	700	700	875	875	175	25.00%
PAYROLL EXPENDITURES	127,444	111,766	126,305	132,133	132,133	136,010	136,010	1,255	0.95%
OPERATING EXPENDITURES	27,402	28,583	31,684	28,338	28,338	28,092	28,092	(246)	-0.87%
TOTAL REVENUE SERVICES	154,846	140,349	157,988	160,471	160,471	164,102	164,102	1,009	0.63%

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 servicemen's 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:

The overall budget increased by \$853. Printing decreased by \$2,000 due to increased efficiencies in office procedures. The Code Updates account increased last budget season in consideration of our ongoing charter revision and therefore reduced by \$1,700 this year. The Payroll account increased by \$3,143 for 18/19 raises and possible extra hours worked by the Assistant Town Clerk and Temporary Help as needed. The Training and Development account was increased \$400 in order to send our new Assistant Town Clerk to Town Clerk certification classes. The State Library Preservation grant increased by \$1,000.

Program Objectives and Goals FY 2020:

- 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
- Index and convert 2013-2017 marriage and 2015-2017 death records into electronic records and create microfilm of all records for off-site storage at Iron Mountain

Program Accomplishments FY 2019:

- Received a \$4,500 State Preservation Grant and continued work on the land records re-indexing project
- Hired and trained a new Assistant Town Clerk following staff retirement

Assigned Positions:

2017-2018		2018-2019		Position Title	2019-2020	
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 2015-2016	Actual 2016-2017	Actual 2017-2018	Estimated 2018-2019	Anticipated 2019-2020
Land Instruments Recorded	2,626	2,639	2,475	2,450	2,400
Births Recorded	68	122	123	105	110
Marriages Recorded	91	72	88	90	90
Deaths Recorded	143	145	143	135	135
Servicemen's Discharge Papers (DD 214's)	20	20	21	20	20
Dog and Kennel Licenses (includes replacement tags & transfers from other towns)	2265	2235	2,299	2,300	2,300
Sport Licenses Issued	261	214	188	175	180
Trade Name Certificates	34	34	46	40	40
Liquor Licenses Recorded	7	4	13	10	10
Marriage Licenses Issued	47	49	46	50	50
Maps Recorded	31	23	13	20	25
Peddler's Licenses Issued	12	10	10	10	10
Elections, Referenda & Primaries	4	1	4	4	4
Notaries Recorded	44	35	51	45	45

FUNCTION	ACTIVITY			PROGRAM				CODE	
Finance and Records	Town Clerk			Town Clerk				880-00	
Line Item Description	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget	2018-2019 Amended	2019-2020 Manager Proposed	2019-2020 Adopted Budget	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
REGULAR PAYROLL	109,200	110,456	112,198	113,356	113,356	113,877	113,877	521	0.46%
Town Clerk									
Assistant Town Clerk									
OVERTIME	0	0	0	0	0	500	500	500	0.00%
TEMPORARY HELP	0	0	0	0	0	2,122	2,122	2,122	0.00%
PROFESSIONAL SERVICES	3,000	4,000	4,000	4,500	4,500	5,500	5,500	1,000	22.22%
SERVICE CONTRACTS	84	84	69	95	95	95	95	-	0.00%
PRINTING	23,700	22,000	22,000	18,000	18,000	16,000	16,000	(2,000)	-11.11%
CODE UPDATES	5,838	6,350	5,350	7,000	7,000	5,300	5,300	(1,700)	-24.29%
DUES AND MEMBERSHIPS	150	180	190	235	235	245	245	10	4.26%
OTHER SERVICES AND FEES	1,672	341	440	400	400	400	400	-	0.00%
TRAINING AND DEVELOPMENT	1,514	1,599	1,489	1,600	1,600	2,000	2,000	400	25.00%
OFFICE SUPPLIES	1,994	1,150	1,000	1,100	1,100	1,100	1,100	-	0.00%
PROGRAM MATERIALS	1,091	622	900	600	600	600	600	-	0.00%
PAYROLL EXPENDITURES	109,200	110,456	112,198	113,356	113,356	116,499	116,499	3,143	2.77%
OPERATING EXPENDITURES	39,043	36,325	35,438	33,530	33,530	31,240	31,240	(2,290)	-6.83%
TOTAL TOWN CLERK SERVICES	148,243	146,782	147,636	146,886	146,886	147,739	147,739	853	0.58%

PROGRAM	CONTINGENCY	890-00
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Program Explanation:

The overall program budget increased by \$41,125 in the Personnel Adjustment account. The union contracts are in negotiation and the estimated wage increases for both union and non-union staff are recorded within this budget until a settlement is approved.

FUNCTION	ACTIVITY			PROGRAM				CODE	
Finance and Records	Contingency			Contingency					890-00
Line Item Description	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted	2018-2019 Amended	2019-2020 Manager Proposed	2019-2020 Adopted Budget	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
CONTINGENCY	43,874	31,630	61,452	35,000	35,000	35,000	35,000	-	0.00%
PERSONNEL ADJUSTMENT	860	175,726	75,399	88,379	88,379	129,504	129,504	41,125	46.53%
TOWN HISTORIAN	0	107	337	200	200	200	200	-	0.00%
PERMANENT CELEBRATION COMMITTEE	5,999	6,000	5,799	6,000	6,000	6,000	6,000	-	0.00%
HISTORIC DISTRICT COMMISSION	681	836	0	0	0	0	0	-	0.00%
PRIOR YEAR TAX REFUNDS	4,927	4,277	17,622	15,000	15,000	15,000	15,000	-	0.00%
OPERATING EXPENDITURES	56,341	218,577	160,609	144,579	144,579	185,704	185,704	41,125	28.44%
TOTAL CONTINGENCY	56,341	218,577	160,609	144,579	144,579	185,704	185,704	41,125	28.44%

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	2019-2020 Department Request	2019-2020 Manager Proposed	2019-2020 Adopted Budget
900-00	Board of Education	40,877,261	40,824,106	39,975,605
	Subtotal -- Board of Education	40,877,261	40,824,106	39,975,605

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 2019-2020 of \$40,824,106 represents a 2.98% increase over the FY 2018-2019 budget of \$39,642,607. On February 14, 2019 the Board of Education adopted budget was conveyed to the Town Manager as required by Town charter. On March 26, 2019 the Town Council adjusted the Board of Education's adopted budget to \$39,975,605.

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. One point five (1.5) positions have been requested in the proposed budget: 1.0 FTE Assistant Superintendent and a .5 Spanish Teacher addition that will make the current .5 teaching position full time (1.0). All requested staff will help resolve challenges for Tolland that currently result in a loss of resources for the Town and district and set the stage for the development of curriculum pathways that will help retain students and reduce attrition to magnet and charter schools. The BOE adopted budget maintains the progress made in the last few years with a consistent math program, Writers Workshop, reading programs, curriculum work, professional development 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. Under the legislation in force at the time the BOE budget was adopted the actual reimbursement rate received varies depending upon the number of students of special education state-wide. In the past, the school reimbursement rate for special education has varied. The Board of Education budget assumes a reimbursement rate of 73% of funds spent for each student above a state provided threshold. For example, (with an estimated figure) if Tolland spent under the \$68,522 threshold the funds would come directly from the BOE operating budget. For any student for which *more* than \$68,522 was spent, the Town and school district would receive 73% of the dollars back spent *above* \$68,522 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 five teachers with their replacement sometimes hired at a lower level. The bus contract is currently expiring on June 30th and a one year extension is being sought at the time of this writing. The one year contract starts July 1, 2019 and the rates have been incorporated into the FY 2019-2020 budget. 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

2017-18	2018-19	Position Title	2019-20
FTE	FTE		FTE
199.7	196.9	All Schools – Teachers	200.5
76.1	78.5	All Schools – Paraprofessionals & Nurses	78.6
23.5	22	Facilities Services	22
42.5	44.5	All Other Positions	51.4
341.8	341.9	TOTAL	352.5

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

FUNCTION	ACTIVITY			PROGRAM				CODE	
Board of Education	Board of Education			Board of Education				900-00	
Line Item Description	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted	2018-2019 Amended	2019-2020 Manager Proposed	2019-2020 Adopted Budget	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
REGULAR PAYROLL	29,902,245	29,117,848	28,170,101	29,195,995	29,195,995	30,619,241	29,820,740	624,745	2.14%
OTHER SERVICES AND FEES	8,359,683	9,771,388	9,922,720	10,446,612	10,446,612	10,204,865	10,154,865	(291,747)	-2.79%
PAYROLL EXPENDITURES	29,902,245	29,117,848	28,170,101	29,195,995	29,195,995	30,619,241	29,820,740	624,745	2.14%
OPERATING EXPENDITURES	8,359,683	9,771,388	9,922,720	10,446,612	10,446,612	10,204,865	10,154,865	(291,747)	-2.79%
TOTAL BOARD OF EDUCATION	38,261,928	38,889,236	38,092,821	39,642,607	39,642,607	40,824,106	39,975,605	332,998	0.84%

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	2019-2020 Department Request	2019-2020 Manager Proposed	2019-2020 Adopted Budget
840-00	Debt Service	4,550,000	4,550,000	4,550,000
	Subtotal -- Debt Service	4,550,000	4,550,000	4,550,000

FUNCTION	ACTIVITY			PROGRAM			CODE		
Finance and Records	Debt Services			Debt Services			840-00		
Line Item Description	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted	2018-2019 Amended	2019-2020 Manager Proposed	2019-2020 Adopted Budget	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
PRINCIPAL	3,184,649	3,578,935	3,568,567	3,235,247	3,235,247	3,370,737	3,370,737	135,490	4.19%
INTEREST	920,693	971,156	988,562	1,243,048	1,233,705	1,133,803	1,133,803	(109,245)	-8.79%
TRANSFER OUT	443,669	0	0	71,705	81,048	45,460	45,460	(26,245)	0.00%
OPERATING EXPENDITURES	4,549,012	4,550,091	4,557,128	4,550,000	4,550,000	4,550,000	4,550,000	-	0.00%
TOTAL DEBT SERVICES	4,549,012	4,550,091	4,557,128	4,550,000	4,550,000	4,550,000	4,550,000	-	0.00%

Town of Tolland, Connecticut Principal Debt Payments

Project	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
School Bond & Note Principal						
2010 Bonds Tolland High School	84,159	84,158	84,158	84,150	84,158	84,158
2011 Bonds TIS HVACs roof, fiber-optic, TMS driveway, asbestos floor	195,000	195,000	195,000	190,000	190,000	-
2012 Bonds track resurfacing, lights THS field	21,550	20,480	20,480	20,480	20,480	20,480
2012 refunding of 2004 and 2005 Tolland High School	354,300	353,300	934,300	929,300	935,200	928,000
2014 Refunding of 2005, 2006, 2007	1,093,380	1,093,350	516,880	523,115	537,100	547,050
2015 School Bonds	19,000	19,000	18,000	18,000	18,000	18,000
2018 School Bonds	90,092	95,000	95,000	90,000	90,000	90,000
Sub-Total School Principal	1,857,481	1,860,288	1,863,818	1,855,045	1,874,938	1,687,688
General Purpose Bond & Note Principal						
2010 Bonds Open Space	40,841	40,842	40,842	40,850	40,842	40,842
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 1	205,000	205,000	207,000	-	-	-
2012 Bonds Study of facilities, drainage, pavement parking and roads	78,450	74,520	74,520	74,520	74,520	74,520
2012 refunding of 2004 and 2005 Cross Farms and old sewer projects	130,700	126,700	130,700	130,700	134,800	127,000
2014 Refunding of 2005, 2006, 2007	125,690	130,720	136,500	141,885	142,900	147,950
2015 General Purpose projects	366,000	366,000	367,000	367,000	367,000	367,000
2018 General Purpose projects	299,908	295,000	295,000	300,000	300,000	300,000
Sub-Total General Purpose Principal	1,513,256	1,505,449	1,518,229	1,321,622	1,326,729	1,323,979
Total General Fund	3,370,737	3,365,737	3,382,047	3,176,667	3,201,667	3,011,667
Sewer Bond & Note Principal						
2011 Sewers	45,000	45,000	43,000	50,000	50,000	50,000
2014 Sewers	125,930	125,930	126,620	-	-	-
Sub-Total Sewers	170,930	170,930	169,620	50,000	50,000	50,000
Total Principal	3,541,667	3,536,667	3,551,667	3,226,667	3,251,667	3,061,667

Town of Tolland, Connecticut Interest Debt Payments

Project	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
School Bond & Note Interest						
2010 Bonds Tolland High School	36,238	33,819	31,294	28,769	26,192	23,510
2011 Bonds TIS HVACs roof, fiber-optic, TMS driveway, asbestos floor	29,438	21,638	14,569	8,550	2,850	-
2012 Bonds track resurfacing, lights THS field	5,131	4,608	3,994	3,379	2,765	2,150
2012 refunding of 2004 and 2005 Tolland High School	194,825	182,444	152,021	105,431	63,494	30,870
2014 Refunding of 2005, 2006, 2007	184,374	140,639	108,435	87,635	66,430	44,747
2015 School Bonds	8,515	7,850	7,110	6,390	5,850	5,490
2018 School Bonds	79,817	75,313	70,563	65,813	61,313	56,813
Sub-Total School Interest	538,337	466,310	387,984	305,966	228,894	163,580
General Purpose Bond & Note Interest						
2010 Bonds Open Space	17,587	16,413	15,187	13,962	12,711	11,409
2011 Geothermal project lease net of subsidy (includes 6.2% sequester impact)	32,769	27,914	23,060	18,205	13,350	8,496
2011 Bond generator, truck, roads and Library, roof, Open Space, Cross Farms 12	19,028	10,828	3,364	-	-	-
2012 Bonds Study of facilities, drainage, pavement parking and roads	18,669	16,767	14,531	12,296	10,060	7,825
2012 refunding of 2004 and 2005 Cross Farms and old sewer projects	29,301	24,806	19,005	12,470	6,506	1,905
2014 Refunding of 2005, 2006, 2007	43,506	38,377	33,033	27,465	21,770	15,953
2015 General Purpose projects	171,060	158,250	143,590	128,910	117,900	110,560
2018 General Purpose projects	263,170	248,175	233,425	218,675	203,675	188,675
Sub-Total General Purpose Interest	595,089	541,529	485,195	431,982	385,972	344,822
Total General Fund Interest	1,133,426	1,007,839	873,179	737,949	614,866	508,402
Sewer Bond & Note Interest						
2011 Sewers	11,848	10,048	8,449	7,000	5,500	4,000
2014 Sewers	12,621	7,583	2,532	-	-	-
Sub-Total Sewers	24,468	17,631	10,981	7,000	5,500	4,000
Total Interest (General Fund and Sewers)	1,157,894	1,025,470	884,160	744,949	620,366	512,402

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	1,133,803	4,504,540	35,589	-	-	-	65,000	4,504,540	4,550,000	0	45,460
2021	3,365,737	1,008,161	4,373,898	(130,642)	-	131,080	131,080	125,000	4,504,978	4,550,000	0	45,022
2022	3,382,047	873,444	4,255,491	(118,407)	-	119,875	119,875	65,000	4,375,366	4,650,000	100,000	274,634
2023	3,176,667	738,159	3,914,825	(340,666)	275,000	449,843	724,843	75,000	4,639,668	4,750,000	100,000	110,332
2024	3,201,667	615,020	3,816,686	(98,139)	550,000	418,854	968,854	125,000	4,785,540	4,850,000	100,000	64,460
2025	3,011,667	508,500	3,520,166	(296,520)	550,000	1,218,366	1,768,366	100,000	5,288,533	4,950,000	100,000	(338,533)
2026	2,551,667	420,277	2,971,943	(548,223)	550,000	2,202,279	2,752,279	-	5,724,222	5,050,000	100,000	(674,222)
2027	1,560,000	362,088	1,922,088	(1,049,856)	1,400,000	2,136,679	3,536,679	-	5,458,766	5,150,000	100,000	(308,766)
2028	1,330,000	321,713	1,651,713	(270,375)	2,000,000	1,908,341	3,908,341	-	5,560,054	5,200,000	50,000	(360,054)
2029	920,000	289,838	1,209,838	(441,875)	2,250,000	1,823,204	4,073,204	-	5,283,041	5,200,000	0	(83,041)
2030	920,000	262,100	1,182,100	(27,738)	2,245,000	1,738,160	3,983,160	-	5,165,260	5,165,260	(34,740)	0
2031	920,000	233,188	1,153,188	(28,913)	2,245,000	1,653,210	3,898,210	-	5,051,398	5,051,398	(113,863)	0
2032	770,000	207,088	977,088	(176,100)	2,240,000	1,568,351	3,808,351	-	4,785,439	4,785,439	(265,959)	0
2033	770,000	183,500	953,500	(23,588)	2,240,000	1,483,584	3,723,584	-	4,677,084	4,677,084	(108,355)	0
2034	770,000	159,425	929,425	(24,075)	2,240,000	1,398,816	3,638,816	-	4,568,241	4,568,241	(108,843)	(0)
2035	770,000	135,350	905,350	(24,075)	2,240,000	1,314,049	3,554,049	-	4,459,399	4,550,000	(18,241)	90,601
2036	770,000	110,300	880,300	(25,050)	2,240,000	1,229,281	3,469,281	-	4,349,581	4,550,000	0	200,419
2037	390,000	90,950	480,950	(399,350)	2,240,000	1,144,514	3,384,514	-	3,865,464	4,550,000	0	684,536
2038	390,000	78,763	468,763	(12,188)	2,240,000	1,059,746	3,299,746	-	3,768,509	4,550,000	0	781,491
2039	390,000	66,575	456,575	(12,188)	2,240,000	974,979	3,214,979	-	3,671,554	4,550,000	0	878,446
2040	385,000	53,900	438,900	(17,675)	2,240,000	890,211	3,130,211	-	3,569,111	4,550,000	0	980,889
2041	385,000	40,425	425,425	(13,475)	2,240,000	805,444	3,045,444	-	3,470,869	4,550,000	0	1,079,131
2042	385,000	26,950	411,950	(13,475)	2,240,000	720,676	2,960,676	-	3,372,626	4,550,000	0	1,177,374
2043	385,000	13,475	398,475	(13,475)	2,235,000	635,996	2,870,996	-	3,269,471	4,550,000	0	1,280,529
2044	-	-	-	(398,475)	1,965,000	556,331	2,521,331	-	2,521,331	4,550,000	0	2,028,669
2045	-	-	-	-	1,965,000	481,594	2,446,594	-	2,446,594	4,550,000	0	2,103,406
2046	-	-	-	-	1,965,000	406,856	2,371,856	-	2,371,856	4,550,000	0	2,178,144
2047	-	-	-	-	1,965,000	332,119	2,297,119	-	2,297,119	4,550,000	0	2,252,881
2048	-	-	-	-	1,695,000	262,106	1,957,106	-	1,957,106	4,550,000	0	2,592,894
2049	-	-	-	-	1,695,000	196,819	1,891,819	-	1,891,819	4,550,000	0	2,658,181
2050	-	-	-	-	1,695,000	131,531	1,826,531	-	1,826,531	4,550,000	0	2,723,469
2051	-	-	-	-	1,695,000	66,244	1,761,244	-	1,761,244	4,550,000	0	2,788,756
2052	-	-	-	-	850,000	16,800	866,800	-	866,800	4,550,000	0	3,683,200
2053	-	-	-	-	-	-	-	-	-	-	-	-
Total	34,270,187	7,932,989	42,203,176		54,430,000	29,475,938	83,905,938	555,000	126,109,113			

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 \$1,852 for 2019/2020.
 - ✓ *“General Fund bonded debt as a percentage of full market value”* to be capped at 4%. Tolland is in 2019-20 at 1.50%.
 - ✓ *“General Fund debt service as a percentage of total General Fund expenditures”* to be capped at 10%. Tolland is estimated at 6.90%.

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, 2018	\$ 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	\$ 44,074,405

Board of Education debt versus Town debt

Forty three 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 seven 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.

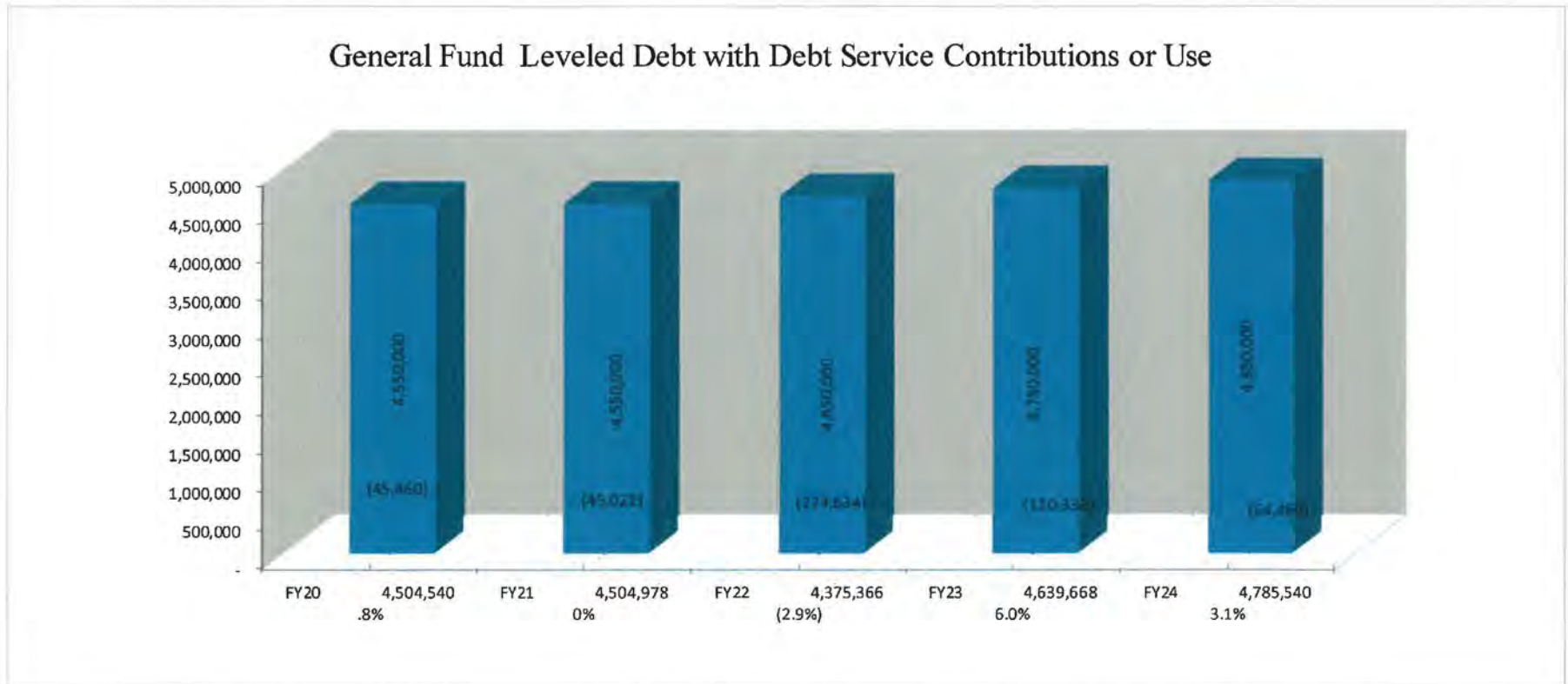
Fiscal Year	\$5,650,000 BANs Dated: 10/19 Due: 10/20 Interest	\$6,850,000 Bonds Dated October 2020 Term: 25 Years Rate: 3.50%			\$4,625,000 BANs Dated: 10/21 Due: 10/22 Interest	\$5,440,000 Bonds Dated October 2022 Term: 20 Years Rate: 3.65%			\$21,140,000 BANs Dated: 10/23 Due: 10/24 Interest	\$21,140,000 Bonds Dated Oct 2024 Term: 25 Years Rate: 3.75%			\$21,000,000 BANs Dated: 10/24 Due: 10/25 Interest	\$21,000,000 Bonds Dated Oct 2025 Term: 25 Years Rate: 4.00%			Total Proposed Principal	Total Proposed Interest	Total Proposed Debt Service (CIP)	
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	(CIP)		
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
2021	131,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	131,080	131,080		
2022	-	-	119,875	119,875	-	-	-	-	-	-	-	-	-	-	-	-	-	119,875		
2023	-	275,000	234,938	509,938	115,625	-	99,280	99,280	-	-	-	-	-	-	-	275,000	449,843	724,843		
2024	-	275,000	225,313	500,313	-	275,000	193,541	468,541	-	-	-	-	-	-	-	550,000	418,854	968,854		
2025	-	275,000	215,688	490,688	-	275,000	183,504	458,504	422,800	-	396,375	396,375	-	-	550,000	1,218,366	1,768,366			
2026	-	275,000	206,063	481,063	-	275,000	173,466	448,466	-	-	792,750	792,750	630,000	-	400,000	400,000	550,000	2,202,279	2,752,279	
2027	-	275,000	196,438	471,438	-	275,000	163,429	438,429	-	850,000	776,813	1,626,813	-	1,000,000	1,000,000	1,400,000	2,136,679	3,536,679		
2028	-	275,000	186,813	461,813	-	275,000	153,391	426,391	-	850,000	744,938	1,594,938	-	600,000	823,200	1,423,200	2,000,000	1,908,341	3,908,341	
2029	-	275,000	177,188	452,188	-	275,000	143,354	418,354	-	850,000	713,063	1,563,063	-	850,000	789,600	1,639,600	2,250,000	1,823,204	4,073,204	
2030	-	275,000	167,563	442,563	-	275,000	133,316	408,316	-	845,000	691,281	1,526,281	-	850,000	756,000	1,606,000	2,245,000	1,738,160	3,983,160	
2031	-	275,000	157,938	432,938	-	275,000	123,279	398,279	-	845,000	649,594	1,494,594	-	850,000	722,400	1,572,400	2,245,000	1,653,210	3,898,210	
2032	-	275,000	148,313	423,313	-	270,000	113,333	383,333	-	845,000	617,906	1,462,906	-	850,000	688,800	1,538,800	2,240,000	1,568,351	3,808,351	
2033	-	275,000	138,688	413,688	-	270,000	103,478	373,478	-	845,000	586,219	1,431,219	-	850,000	655,200	1,505,200	2,240,000	1,483,584	3,723,584	
2034	-	275,000	129,063	404,063	-	270,000	93,623	363,623	-	845,000	554,531	1,399,531	-	850,000	621,600	1,471,600	2,240,000	1,398,816	3,638,816	
2035	-	275,000	119,438	394,438	-	270,000	83,768	353,768	-	845,000	522,844	1,367,844	-	850,000	589,000	1,438,000	2,240,000	1,314,049	3,554,049	
2036	-	275,000	109,813	384,813	-	270,000	73,913	343,913	-	845,000	491,156	1,336,156	-	850,000	554,400	1,404,400	2,240,000	1,229,281	3,469,281	
2037	-	275,000	100,188	375,188	-	270,000	64,058	334,058	-	845,000	459,469	1,304,469	-	850,000	520,800	1,370,800	2,240,000	1,144,514	3,384,514	
2038	-	275,000	90,563	365,563	-	270,000	54,203	324,203	-	845,000	427,781	1,272,781	-	850,000	487,200	1,337,200	2,240,000	1,059,746	3,299,746	
2039	-	275,000	80,938	355,938	-	270,000	44,348	314,348	-	845,000	396,094	1,241,094	-	850,000	453,600	1,303,600	2,240,000	974,979	3,214,979	
2040	-	275,000	71,313	346,313	-	270,000	34,493	304,493	-	845,000	364,406	1,209,406	-	850,000	420,000	1,270,000	2,240,000	890,211	3,130,211	
2041	-	275,000	61,688	336,688	-	270,000	24,638	294,638	-	845,000	332,719	1,177,719	-	850,000	386,400	1,236,400	2,240,000	805,444	3,045,444	
2042	-	275,000	52,063	327,063	-	270,000	14,783	284,783	-	845,000	301,031	1,146,031	-	850,000	352,800	1,202,800	2,240,000	720,676	2,960,676	
2043	-	270,000	42,525	312,525	-	270,000	4,928	274,928	-	845,000	269,344	1,114,344	-	850,000	319,200	1,169,200	2,235,000	635,996	2,870,996	
2044	-	270,000	33,075	303,075	-	-	-	-	-	845,000	237,656	1,082,656	-	850,000	285,600	1,136,600	1,965,000	566,331	2,521,331	
2045	-	270,000	23,625	293,625	-	-	-	-	-	845,000	205,969	1,050,969	-	850,000	252,000	1,102,000	1,965,000	481,594	2,446,594	
2046	-	270,000	14,175	284,175	-	-	-	-	-	845,000	174,281	1,019,281	-	850,000	218,400	1,068,400	1,965,000	406,856	2,371,856	
2047	-	270,000	4,725	274,725	-	-	-	-	-	845,000	142,594	987,594	-	850,000	184,800	1,034,800	1,965,000	332,119	2,297,119	
2048	-	-	-	-	-	-	-	-	-	845,000	110,906	955,906	-	850,000	151,200	1,001,200	1,695,000	262,106	1,957,106	
2049	-	-	-	-	-	-	-	-	-	845,000	79,219	924,219	-	850,000	117,600	967,600	1,695,000	196,819	1,891,819	
2050	-	-	-	-	-	-	-	-	-	845,000	47,531	892,531	-	850,000	84,000	934,000	1,695,000	131,531	1,826,531	
2051	-	-	-	-	-	-	-	-	-	845,000	15,844	860,844	-	850,000	50,400	900,400	1,695,000	66,244	1,761,244	
2052	-	-	-	-	-	-	-	-	-	-	-	-	-	850,000	16,800	866,800	850,000	16,800	866,800	
2053	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	131,080	6,850,000	3,108,000	9,958,000	115,625	5,440,000	2,076,120	7,516,120	422,800	21,140,000	11,092,313	32,232,313	630,000	21,000,000	11,900,000	32,900,000	54,430,000	29,475,938	83,905,938	

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 2019-20	Remaining Authorized But Unissued	Capital Needs From CIP Plan 12/04/18	
Replacement of Trucks 29, 30 & Capital Equipment 1819	417,122		
Replacement of Rescue 240		750,000	
Road Bond Approved 11/2018	1,000,000		
TMS Windows, Exterior Doors, and PCB removal (grant also)	449,416		SCHOOL
School Bond issuance costs, etc - balance unspent so far	190,826		SCHOOL
TIS Gym Divider	15,000		SCHOOL
TMS Gym Divider	15,000		SCHOOL
TIS replacement of ceiling tiles	318,000		SCHOOL
TMS replacement of ceiling tiles	318,000		SCHOOL
TMS Roof Replacement (grant also)	1,156,812		SCHOOL
TIS Asbestos removal and replace floor tiles (grant also)	206,019		SCHOOL
Drainage Construction & Design FY17-18	100,000		
Old Cathole Road - previous bond (176,000)	234,800		
Replacement of Salt Shed Tarp 1819	100,000		
Pavement Maintenance FY 1819	380,000		
Total	4,900,995	750,000	5,650,995

(NOTE: We will also be entering in the Clean Drinking Water Debt to be paid by the Water Commission Separate from this for \$1.2 Million - Not to be included in our debt plan for General Fund purposes)

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

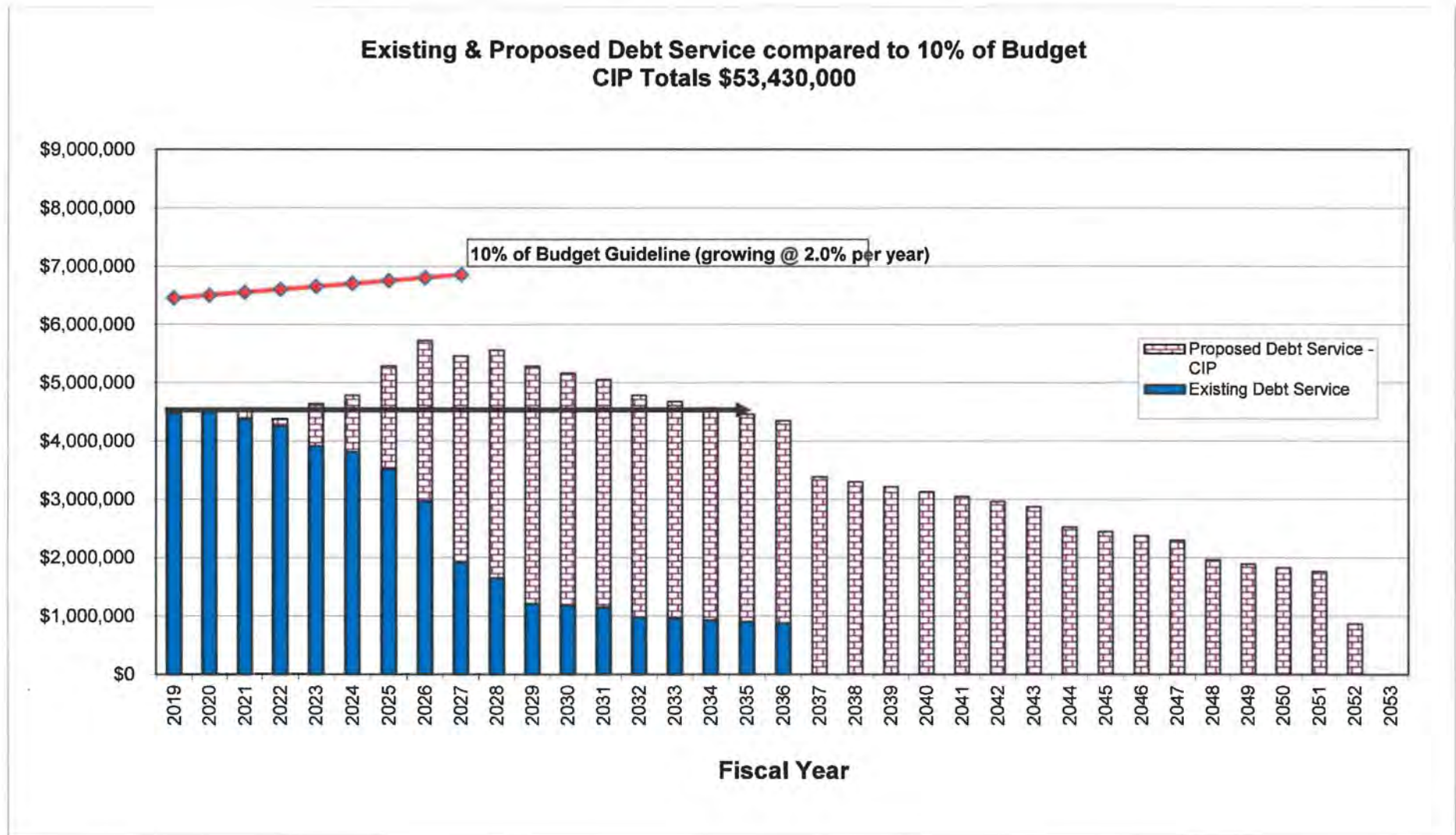


Note: These numbers reflect the actual cost of debt service. Our current Debt Management Plan reflects an amount of \$4,550,000 as part of the general fund budget during the first two years and then increases by \$100,000 each year after above. The balance will be deposited into the Debt Reserve Fund 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 negatively impacted the municipal bond market resulting in less demand for tax-exempt securities.
- Advance Refinancing has been eliminated which reduces ability to save on debt service or to restructure existing debt service.
- Federal Reserve has increased short-term interest rates from near zero to 2.75% and they are expected to continue to increase short-term rates in 2019.
- Long-term rates are still very low from an historic perspective but have increased since the presidential election in 2016.
- The Town issued Bonds at a rate of 3.17% in May 2018 that repaid \$4,810,000 of BANs that matured and \$4,530,000 for previously approved bonding.
- 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 \$54.4 million which would more than double the Town’s outstanding principal of \$37.5 million. The bulk of the CIP is for Birch Grove School. The plan is subject to change significantly if there are any changes in the timing for the Birch Grove Debt.
- In order to manage the projected increase in debt service, the Town would need to increase the annual debt service budget by \$100,000 per year from FY 2022 to FY 2027 and a final \$50,000 increase in FY 2028 at which time annual debt service would total \$5,200,000.
- After the school debt has been issued the Town can gradually reduce debt service back to the \$4,550,000 level to once again try to build funding for future pay-as-you go projects.

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.



BOARD OF EDUCATION TEACHERS' RETIREMENT CONTRIBUTION

This accounts for the funding required for the municipal share of the Teachers' Retirement contribution as required to be paid to the State of Connecticut.

Account Code	Descriptions	2019-2020 Department Request	2019-2020 Manager Proposed	2019-2020 Adopted Budget
845-00	BOE Teacher's Retirement Contribution	0	100,136	0
	Subtotal -- BOE Teachers' Retirement Contribution	0	100,136	0

PROGRAM	BOARD OF EDUCATION TEACHERS' RETIREMENT CONTRIBUTION	845-00
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Program Explanation:

Municipal contributions for the Teachers' Retirement fund.

Budget Change Commentary:

The Governor's budget proposed for towns and cities to contribute to teachers' pension costs. This is a new requirement this fiscal year. The amount calculated for the Town's contribution by the State originally was \$100,136 and this was the amount included within the Town Manager's proposed budget. The Legislature is proposing that the budget doesn't include a requirement for Teachers' Retirement to be paid by the Town. At the time that this budget was prepared the Legislative budget had not been approved. The Town Council decided to exclude the funding for this item.

FUNCTION	ACTIVITY			PROGRAM				CODE	
Finance and Records	BOE Teachers' Retirement Contrib			BOE Teachers' Retirement Contribution				845-00	
Line Item Description	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted	2018-2019 Amended	2019-2020 Manager Proposed	2019-2020 Adopted Budget	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
PROFESSIONAL SERVICES	0	0	0	0	0	100,136	0	-	0.00%
OPERATING EXPENDITURES	0	0	0	0	0	100,136	0	-	100.00%
TOTAL BOE TEACHERS' RETIREMENT CONTRIB	0	0	0	0	0	100,136	0	-	100.00%

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	2019-2020 Department Request	2019-2020 Manager Proposed	2019-2020 Adopted Budget
910-00	Capital Improvements	164,448	121,048	121,048
	Subtotal – Capital Improvements	164,448	121,048	121,048

FUNCTION	ACTIVITY			PROGRAM				CODE	
Capital Improvements	Capital Improvements			Capital Improvement				910-00	
Line Item Description	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Adopted	2018-2019 Amended	2019-2020 Manager Proposed	2019-2020 Adopted Budget	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
CAPITAL IMPROVEMENTS/TRANSFER OUT	183,813	54,578	54,578	61,906	166,906	121,048	121,048	59,142	95.54%
OPERATING EXPENDITURES	183,813	54,578	54,578	61,906	166,906	121,048	121,048	59,142	95.54%
TOTAL CAPITAL IMPROVEMENTS RESERVE	183,813	54,578	54,578	61,906	166,906	121,048	121,048	59,142	95.54%

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 \$1,454,313. This amount includes \$1 million of pavement management referendum debt already approved by voters in November, 2018. The amount allocated for Road Construction and Reconstruction is \$454,313, which includes \$135,313 for Drainage Construction and Design, and \$319,000 for the Plains Road Culvert. Funding sources for Road Construction and Reconstruction will be \$114,984 from a Local Capital Improvement Program (LOCIP) grant, and \$339,329 from a Town Aid Road (TAR) grant. The amount allocated for Pavement Management is \$1,000,000. This is for Road Improvements. 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 Town of Tolland's share of the funding for the Vernon Water Pollution Control Plant upgrade and the Water Commission's Replacement or Rehabilitation of the Steel Water Storage Tank.

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 cost estimated is \$85,972,000. 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 \$85.9 estimated total project cost. The Town's 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 \$4,146,805 (Subject to Change.)

- Tolland's share based on the Inter-municipal agreement is 5.63% of the project cost and loan interest after grant proceeds
- FY 19-20 General fund funding is \$18,981 and \$99,559 from CNRE
- 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
- In subsequent years Tolland's share increases to \$231,696
- It is recommended that 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 \$6.10

Water Fund – Water Tank Replacement or Rehabilitation

- The existing 106-foot tall, 360,000-gallon water tank was constructed in 1988
- Although regularly maintained, including the periodic required internal visual and video inspection, we believe that the tank is nearing the end of its useful life
- The tank is a highly critical facility and is the only storage tank in our distribution system

- Our choices:
 - Rehabilitate the tank by emptying it, making any necessary repairs, then recoating the inside and outside surfaces
 - Purchase a new tank
 - Determined after a study is done for the best alternative
- Funding – The Water fund will be responsible for paying all principal and interest for any borrowed funds. The funding source for the debt would come from the State of CT Drinking Water Fund Loan program.

Capital Financing Guidelines

1. *To minimize the reliance on long-term debt*, whenever possible, capital costs should be financed by means other than borrowing and borrowings 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 & Poors, or the highest credit rating possible. The Town is currently rated AAA by both agencies and the goal is to maintain that rating.
5. *To build future reserves the Town established 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. Unexpended balances from completed capital projects with a remaining balance may, by Town Council resolution, be transferred to the CNRE Fund and added to the reserve fund as a future source of financing for projects.

Funding Sources

Significant Projects funded by the Taxes:

Town Administration:	18,981	Upgrade Facility Plan - Vernon Water Pollution Control
Capital Equipment:	58,595	Replacement of Light Duty vehicles and Generator - Public Works
Public Facilities:	43,472	Repainting of the Arts Building, New Generator for the Senior Center
	<u>\$ 121,048</u>	

Significant Projects funded by Other Sources:

Town Administration:	147,354	Replacement of Light Duty Trucks - Town & Balance of BOE, Upgrade Facility Plan - Vernon Water Pollution Control, GIS Planimetric Update
Water Facilities:	1,200,000	Replace or Rehabilitate Steel Water Storage Tank - CT Drinking Water Fund Loan, paid for by Water Fund
	300,000	Replace or Rehabilitate Steel Water Storage Tank - State and Federal Grants
Board of Education:	370,000	District Wide Energy Efficient Projects - Utility Internal Service Fund (UISF)
Capital Equipment:	70,400	Public Works - Replacement of Mini Excavator - Cemetery Fund
Fire and Ambulance:	247,500	Replacement of AED units, Replacement of First Response 240 vehicle, Refurbishment of ET 140 vehicle - Ambulance Reserve Fund
	750,000	Replacement of Rescuc 240 vehicle - Non Referendum Bonds
Parks and Recreation:	47,355	New Playground Area - Recreation Special Reserve
Public Facilities:	14,872	New Generator for Senior Center - Matching Grant Funds
	215,000	Air Conditioning and Building Management System for the Recreation Center - Utility Internal Service Fund (UISF)
Streets and Roads:	454,313	Construction and Reconstruction - LOCIP Grant \$114,984, and TAR Grant \$339,329
	1,000,000	Pavement Management - Referendum Debt
	<u>\$ 4,816,794</u>	
	<u>\$ 4,937,842</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 2.45% of the Capital Improvement budget. These contributions are .21% of the total FY2019-20 general fund budget compared to .11% in FY2018-19. Historically the target level has been about 1% of the total operating budget. The reduction in the contribution level for the last five fiscal years reflects the current economic environment.

Comparison of General Fund Contributions to Capital Improvements for FY 2016-2020

<u>Fiscal Years</u>	<u>Amount</u>	<u>% of Total Budget</u>
2015/16	183,814	0.34%
2016/17	54,578	0.10%
2017/18	54,578	0.10%
2018/19	61,906	0.11%
2019/20	121,048	0.21%

- Non-referendum bonds account for 39.5% of the capital funding 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. In the aggregate, debt authorizations in a fiscal year cannot exceed 5% of the current tax levy without a referendum vote. Non-referendum borrowing is permissible in 2020, according to the Town Charter, at a level not to exceed \$2,371,240 (based on the Proposed FY 2019-20 grand levy). The budget for fiscal year 2020 recommends \$1,950,000.
- 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.

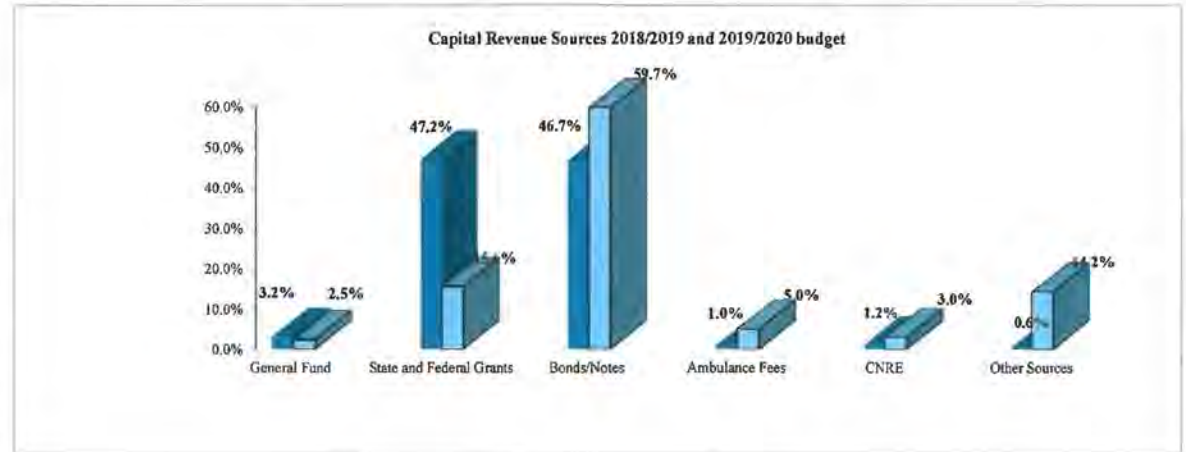
Capital improvements financed through the issuance of debt are financed for a period not to exceed the useful life of the capital project, but in no event to exceed 20 years (30 years for sewer projects) or in accordance with Connecticut General Statutes.

- State and Federal grants (Town Aid Road, Local Capital Improvement Plan, CT DEEP Grant, and FEMA) account for \$769,185 or 15.6% of the capital budget. The Town attempts to fund capital projects with state and federal grants first, before using other funding sources. The FY2019-20 budget includes Town Aid Road grants of \$339,329, LOCIP grants of \$114,984, CT DEEP Drinking Water Fund of \$300,000, and \$14,872 from FEMA.
- 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 FY2020, there is \$147,354 in funding from the CNRE for the replacement of Town and Board of Education vehicles, the GIS Planimetric Data Update, and an Upgrade Plan for the Water Pollution Control Facility, as outlined earlier.
- Existing/ Other Funds account for these 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 capital equipment replacement, emergency utilities and new vehicles as needed. In FY2020, \$247,500 will be used from the Ambulance Reserve for the replacement and refurbishment of rescue vehicles, as well as the replacement of AED units.

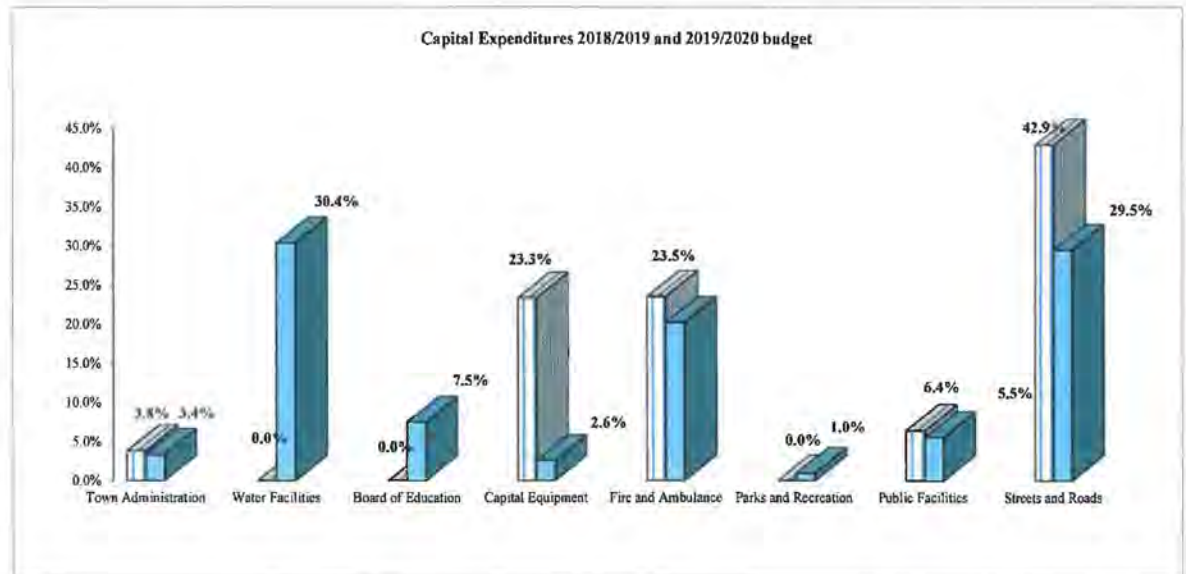
- Other funding sources and unallocated funds consist of unappropriated, unanticipated revenues such as lease financing, reimbursements on previously completed projects.

**Comparative Capital Improvement Budgets Summary
2018/2019 & 2019/2020**

	2018/2019 Adopted		2019/2020 Proposed	
Revenues:				
General Fund	61,906	3.2%	121,048	2.5%
State and Federal Grants	905,124	47.2%	769,185	15.6%
Bonds/Notes	897,122	46.7%	2,950,000	59.7%
Ambulance Fees	20,000	1.0%	247,500	5.0%
CNRE	23,000	1.2%	147,354	3.0%
Other Sources	12,139	0.6%	702,755	14.2%
Total Revenues	1,919,291	100%	4,937,842	100.0%



	2018/2019 Adopted		2019/2020 Proposed	
Expenditures:				
Town Administration	73,558	3.8%	166,335	3.4%
Water Facilities	-	0.0%	1,500,000	30.4%
Board of Education	-	0.0%	370,000	7.5%
Capital Equipment	447,609	23.3%	128,995	2.6%
Fire and Ambulance	451,640	23.5%	997,500	20.2%
Parks and Recreation	-	0.0%	47,355	1.0%
Public Facilities	123,000	6.4%	273,344	5.5%
Streets and Roads	823,484	42.9%	1,454,313	29.5%
Total Expenditures	1,919,291	100%	4,937,842	100.0%



Operating Cost 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 cost. 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 must be presented to satisfy requirements.

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

	Vernon WPCA Plant Upgrade	Replace Water Tank	BOE Energy Efficiency Projects	Pavement Management Program	Capital Equipment Replacement	Replacement or Refurbishment of Various Apparatus	New Playground Area	Repainting of Arts Building	Building Management System Recreation Center
Contractual Services	see note below ¹		(\$300 per month)		see note below	see note below ⁵			
Maintenance		see note below ²	see note below ³				\$1,000 per year	see note below ⁶	see note below ⁷
Utilities			(37,000)						
Debt Service	4,146,805	1,200,000		1,000,000 ⁴		750,000			
Totals	4,146,805	1,200,000	(37,000)	1,000,000	0	750,000	-	-	-

- (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) With a new or rehabilitated tank, costs for major repairs to maintain a safe tank will be avoided.
- (3) Installing Carbon Dioxide Detectors will reduce mechanical activity, thus creating less wear and tear on the system. The climate Master CXM replacements will allow for efficiencies in repairs as well as having to move people around.
- (4) 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.
- (5) 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.
- (6) Will extend the life of the building and reduce the amount of repairs required for the ageing building.
- (7) The new system will create an efficient AC and heating operation.
 - We will eliminate costly window AC units which should impact the cost of utilities with savings in daily utility costs.

Equipment Aging Schedule for Units Assigned to Parks & Facilities Garage

2019/2020 proposed 5 year CIP

updated as of 10/2018

Vehicle/Equip #	Description	Year	FY 19/20	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:													
43 TOL	GMC 3500	1999	01	02	03	04	05	06	07	08	09	10	
37 TOL	GMC 3500	2003	04	05	06	07	08	09	10	11	12	13	
38 TOL	Ford F550	2004	05	06	07	08	09	10	11	12	13	14	
56 TOL	Ford F250	2006	06	07	08	09	10	11	12	13	14	15	
33 TOL	Ford F450	2007	07	08	09	10	11	12	13	14	15	16	
81 TOL	Ford F250	2007	07	08	09	10	11	12	13	14	15	16	
58 TOL	Ford F550	2007	07	08	09	10	11	12	13	14	15	16	
75 TOL	3/4 Ton Van	2008	08	09	10	11	12	13	14	15	16	17	
53 TOL	Ford F450	2011	11	12	13	14	15	16	17	18	19	20	
61 TOL	Ford F250 (mechanics truck)	2013	13	14	15	16	17	18	19	20	21	22	
80 TOL	Ford F550	2015	15	16	17	18	19	20	21	22	23	24	
86 TOL	Ford F550	2016	16	17	18	19	20	21	22	23	24	25	
38 TOL	International 4300 Durastar	2017	17	18	19	20	21	22	23	24	25	26	
3 TOL	Ford F250	2018	18	19	20	21	22	23	24	25	26	27	
Scheduled Replacements:													
81 TOL	Ford F250	2019	new	1	2	3	4	5	6	7	8	9	
75 TOL	3/4 Ton Van	2020		new	1	2	3	4	5	6	7	8	
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	
Equipment:													
	Ford Tractor	1970	70	71	72	73	74	75	76	77	78	79	
	Sweepstar	1991	91	92	93	94	95	96	97	98	99	00	
	Easy Rake	1998	98	99	00	01	02	03	04	05	06	07	
	Gravely Snow Blower	1999	99	00	01	02	03	04	05	06	07	08	
	Gravely Snow Blower	1999	99	00	01	02	03	04	05	06	07	08	
	John Deere Tractor	2001	01	02	03	04	05	06	07	08	09	10	
	Easy Rake	2001	01	02	03	04	05	06	07	08	09	10	
	Skidsteer New Holland180	2001	01	02	03	04	05	06	07	08	09	10	
	Easy Rake	2005	05	06	07	08	09	10	11	12	13	14	
	Lazer Lawnmower	2005	05	06	07	08	09	10	11	12	13	14	
	Gravely Snow Blower	2005	05	06	07	08	09	10	11	12	13	14	
	Cat Loader	2006	06	07	08	09	10	11	12	13	14	15	
	Gravely Snow Blower	2007	07	08	09	10	11	12	13	14	15	16	
	Lazer Lawnmower	2007	07	08	09	10	11	12	13	14	15	16	
	Kubota tractor	2007	07	08	09	10	11	12	13	14	15	16	
	4000 Lawnmower	2007	07	08	09	10	11	12	13	14	15	16	
	Line Painter	2008	08	09	10	11	12	13	14	15	16	17	
	Skidsteer New Holland 170	2011	11	12	13	14	15	16	17	18	19	20	
	Toro 5910 Mower	2010	10	11	12	13	14	15	16	17	18	19	
	Ventrix mower/thrower	2013	13	14	15	16	17	18	19	20	21	22	
	ExMark Lazer Lawnmower	2014	14	15	16	17	18	19	20	21	22	23	
	ExMark Lazer Lawnmower	2014	14	15	16	17	18	19	20	21	22	23	
	ExMark Lazer Lawnmower	2014	14	15	16	17	18	19	20	21	22	23	
	ExMark Lazer Lawnmower	2014	14	15	16	17	18	19	20	21	22	23	
	Easy Rake/Smithco Groomer	2015	15	16	17	18	19	20	21	22	23	24	
	Line Painter	2017	17	18	19	20	21	22	23	24	25	26	
	Toro Mower	2018	18	19	20	21	22	23	24	25	26	27	
	60" Exmark Mower	2018	18	19	20	21	22	23	24	25	26	27	
Scheduled Replacements:													
	Mini Excavator	2019	new	1	2	3	4	5	6	7	8	9	
	Skidsteer New Holland180	2020		new	1	2	3	4	5	6	7	8	
	ExMark Lazer Lawnmower	2021			new	1	2	3	4	5	6	7	
	ExMark Lazer Lawnmower	2021			new	1	2	3	4	5	6	7	
	ExMark Lazer Lawnmower	2021			new	1	2	3	4	5	6	7	
	ExMark 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 10/2018

Vehicle/Equip #	Description	Year	FY 19/20	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	19	20	21	22	23	24	25	26	27	28
64 TOL	Ford F250	2002	17	18	19	20	21	22	23	24	25	26
35 TOL	Western Star Dump	2002	17	18	19	20	21	22	23	24	25	26
8 TOL	Ford Utility (new body in 2018)	2003/2018	18	19	20	21	22	23	24	25	26	27
9 TOL	Ford F150	2003	18	19	20	21	22	23	24	25	26	27
23 TOL	Mack 10 Wheel (refurbished 2015)	2004	15	16	17	18	19	20	21	22	23	24
33 TOL	Mack Dump	2005	14	15	16	17	18	19	20	21	22	23
10 TOL	Ford F250 P/U	2007	13	14	15	16	17	18	19	20	21	22
25 TOL	Ford D-550 Dump	2007	12	13	14	15	16	17	18	19	20	21
14 TOL	GMC 7500	2008	11	12	13	14	15	16	17	18	19	20
21 TOL	Mack Dump	2008	11	12	13	14	15	16	17	18	19	20
27 TOL	International 7400	2008	11	12	13	14	15	16	17	18	19	20
31 TOL	International 7400	2009	10	11	12	13	14	15	16	17	18	19
26 TOL	International 7400	2012	8	9	10	11	12	13	14	15	16	17
32 TOL	International 7400	2012	8	9	10	11	12	13	14	15	16	17
51 TOL	International 7400	2013	7	8	9	10	11	12	13	14	15	16
28 TOL	International 7400	2014	6	7	8	9	10	11	12	13	14	15
11 TOL	Ford F350	2015	5	6	7	8	9	10	11	12	13	14
13 TOL	Ford F350 Rack Body	2015	5	6	7	8	9	10	11	12	13	14
2 TOL	Ford F350	2015	5	6	7	8	9	10	11	12	13	14
24 TOL	International 7400	2016	4	5	6	7	8	9	10	11	12	13
6 TOL	International Low Pro 4300	2016	4	5	6	7	8	9	10	11	12	13
4 TOL	Ford F250	2018	1	2	3	4	5	6	7	8	9	10
29 TOL	International 7400	2018	1	2	3	4	5	6	7	8	9	10
30 TOL	International 7400	2018	1	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 TOL	Ford Utility	2021			new	1	2	3	4	5	6	7
64 TOL	Ford F250	2023					new	1	2	3	4	5
10 TOL	Ford F250 P/U	2023					new	1	2	3	4	5
Heavy Equipment:												
	Cat Grader	1972	47	48	49	50	51	52	53	54	55	56
7 TOL	Vac-All	2000	19	20	21	22	23	24	25	26	27	28
20 TOL	Cat 938 Loader	2002	17	18	19	20	21	22	23	24	25	26
19 TOL	Elgin Sweeper	2003	16	17	18	19	20	21	22	23	24	25
	Paver (used)	2007	12	13	14	15	16	17	18	19	20	21
	Roadside Mower	2010	9	10	11	12	13	14	15	16	17	18
	Hyndai Excavator 4500	2011	9	10	11	12	13	14	15	16	17	18
17 TOL	Cat Loader 924	2014	6	7	8	9	10	11	12	13	14	15
22 TOL	Cat Backhoe	2014	6	7	8	9	10	11	12	13	14	15
	Wacker Pro-Line Roller	2017	2	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 10/1/2018

Department: Board of Education

Division: Central Office

Prepared By: Walter Willett Superintendent

Date Prepared: October 1, 2018

Town Bonded Projects FY18-20	BOE Year End Requests FY17-18 \$105k	BOE Capital Requests FY18-24	When Opportunity Arises
Completed Projects BOE Funds FY 18	BOE PROJ from EOY BUDGET FUNDS \$437k		

Dept. Priority	Project Title	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY2024	TOTAL	WOA	
HIGH	BOE Maintenance Equipment Trailer	13,200	Completed under BOE Budget- \$6,708.60							13,200	
HIGH	TIS Main Entry Door System (Front door System)	25,000	Completed under District Wide security bond(\$500K) with new doors at TIS							25,000	
HIGH	TIS Electrical Surge protected System for switch gear	8,500	Completed under BOE Budget-\$7,641							8,500	
HIGH	TMS Electrical Surge protected System for switch gear	8,500	Completed under BOE Budget-\$7,641							8,500	
HIGH	TIS Security Panel/ burglar system		30,000							30,000	
HIGH	TMS Security Panel/burglar system		45,000							45,000	
HIGH	TMS Removal of Modular classrooms		30,000							30,000	
HIGH	TIS Paving of Rear Parking Lot(only 1 coat after geothermal project)		38,000	*						38,000	
HIGH	TMS Paving of parking lot (excluding access road & exit)		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 System		35,000							35,000	
HIGH	THS Fire Panel-Faulty Relays		40,000	*						40,000	
HIGH	BGP Fire Panel Device and Loop Card Updates		24,000	**						24,000	
HIGH	Dist Wide Custodial Floor Machine		18,397	*						18,397	
HIGH	Dow Corning Security Window Film Caulk BGP		18,414	**						18,414	
HIGH	Dow Corning Security Window Film Caulk THS		22,986	*						22,986	
MEDIUM	TIS Carpet for Library and Main Office		30,350	*						30,350	
MEDIUM	TMS & THS Computer 1 to 1 Initiative Grd 6-12									0	108,431
MEDIUM	Dist Wide BOE office Window replacement		8,400							8,400	
MEDIUM	TIS Sidewalk Connection to front of School		25,000	*						25,000	
MEDIUM	TMS & THS Computer 1 to 1 Initiative Grd 6-12									0	108,431
MEDIUM	THS VCT Tile replacements Multi-areas		10,000		10,000	10,000				30,000	
MEDIUM	Dist Wide BOE Parking lot repavement				53,000					53,000	
MEDIUM	TMS & THS Computer 1 to 1 Initiative Grd 6-12									0	108,431
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									0	108,431
HIGH	Dist Wide Wireless Access Point Upgrades									0	130,800
MEDIUM	TMS & THS Computer 1 to 1 Initiative Grd 6-12									0	108,431
MEDIUM	TIS Modular Roof Replacement							45,000	45,000		
MEDIUM	TMS & THS Computer 1 to 1 Initiative Grd 6-12									0	108,431

Dept. Priority	Project Title	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY2024	TOTAL	WOA
CRITICAL	THS Warning Transition Strips	232,000	Bonded/Completed-\$231,812.37						232,000	
CRITICAL	TIS Roof	1,897,000	Bonded/Completed-\$ 1,417,606.72 YTD(\$30,760.15 awaiting reimbursement for project closeout from State)						1,897,000	
CRITICAL	THS PA System Expansion	37,374	Bonded/Completed-\$37,374.00						37,374	
CRITICAL	BGP Exterior Door Replacements	60,441	Bonded/Completed-\$60,441.00						60,441	
CRITICAL	BOE Boiler Replacement and Fuel Conversion	16,573	Bonded/Completed-\$16,573.00						16,573	
HIGH	THS Track Resurfacing	119,308	Bonded/Completed-\$119,308.00						119,308	
HIGH	BGP security fence and gate	13,070	Bonded/Completed-\$13,070.00						13,070	
HIGH	District Paving @ TIS and BGP	46,177	Bonded/Completed-\$46,177.00						46,177	
HIGH	TIS Cafeteria Tables	27,881	Bonded/Completed-\$27,880.95						27,881	
HIGH	HVAC Upgrades-District Wide	24,995	Bonded/Completed-\$19,213.00						24,995	
HIGH	Dist Wide Snow & Lawn Equipment	61,094	Bonded/Completed-\$56,434.52						61,094	
HIGH	THS Classroom Tech Upgrades									126,122
HIGH	TMS Science Lab Tech Upgrades									104,224
HIGH	TMS Press Box/Retaining Wall & Pavement		45,000	Bonded/Underway, expected completion October 2018-\$ 29,317.55					45,000	
MEDIUM	THS STEM/Math Enhancement									50,000
MEDIUM	TMS Gym Dividers			15,000	Bonded/Not Begun-Summer 2019				15,000	
MEDIUM	TIS Gym Dividers			15,000	Bonded/Not Begun-Summer 2019				15,000	
MEDIUM	THS VCT Flooring A Wing Hallway			10,000	Bonded/Not Begun-Summer 2019				10,000	
HIGH	TMS Fire Alarm Notification System		10,650	Bonded/Completed- \$10,650.00					10,650	
HIGH	THS Business Lab Upgrade									16,125
HIGH	THS New English Lab Upgrade									11,540
HIGH	THS Music & Art Lab Upgrade									52,964
HIGH	BGP Science Lab Tech Upgrades									23,083
HIGH	TMS Classroom Tech Upgrades									93,000
HIGH	THS Science Lab Tech Upgrades									56,761
MEDIUM	TMS STEM/Math Enhancement									30,000
MEDIUM	TIS Replacement Ceiling Tile (Building wide)			318,000	Bonded/Not Begun-Summer 2019				318,000	
CRITICAL	TMS Roof Replacement Section A-S			2,265,150	Bonded/Not Begun-Summer 2019				2,265,150	
HIGH	TIS Asbestos removal & replacement of floor tiles			452,180	Bonded/Not Begun-Summer 2019				452,180	
MEDIUM	TMS Replacement Ceiling Tile (Building wide)			318,000	Bonded/Not Begun-Summer 2019				318,000	
HIGH	Dist Wide School Bldg Security Upgrades		500,000	Bonded, 70% complete- \$332,335.37 YTD					500,000	
HIGH	TMS Window, Exterior Doors & PCB Removal			880,000	Bonded/Not Begun-Summer 2019				880,000	
HIGH	BGP Classroom Tech Upgrades									105,190
HIGH	TIS Classroom Tech Upgrades									107,590
HIGH	TIS Science Lab Tech Upgrades									34,071
MEDIUM	BGP STEM/Math Enhancement									15,000
MEDIUM	TIS STEM/Math Enhancement									20,000
MEDIUM	THS Graphics Lab Upgrade									29,200
MEDIUM	TMS Computer Ed Labs Upgrade									75,450

Dept. Priority	Project Title	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY2024	TOTAL	WOA
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	BGP Lab Upgrade									20,415
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

BOE TOTAL CAPITAL PROJECTS w/o WOA	\$2,591,113	\$1,295,507	\$4,273,330	\$63,000	\$51,950	\$0	\$45,000	\$8,319,900	\$3,034,261
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BOE CAPITAL PROJECTS REQUESTED	\$0	\$197,547	\$0	\$63,000	\$51,950	\$0	\$45,000	\$357,497
BOE CAPITAL PROJECTS BONDED BY TOWN	\$2,535,913	\$555,650	\$4,273,330	\$0	\$0	\$0	\$0	\$7,364,893
BOE COMPLETED CAPITAL PROJ W/O BONDING	\$55,200	\$0	\$0	\$0	\$0	\$0	\$0	\$55,200
BOE YEAR END PROJECT REQUEST \$105K	\$0	\$105,000	\$0	\$0	\$0	\$0	\$0	\$105,000
BOE CAPITAL PROJECTS "WOA"	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,034,261
BOE PROJ from EOY BUDGET FUNDS \$437K	\$0	\$437,310	\$0	\$0	\$0	\$0	\$0	\$437,310
ALL CAPITAL PROJECTS	\$2,591,113	\$1,295,507	\$4,273,330	\$63,000	\$51,950	\$0	\$45,000	\$11,354,161

Note: **Bond Issuance Costs of \$418,637 not included in the BOE Capital Project List**

This plan does not include the proposed future improvements for District Wide energy efficient projects to be funded by the Utility Internal Service Fund for \$370,000

* Although these projects are shown in FY 18-19 they will not be funded by a supplemental appropriation request.

** The Birch Grove Fire Panel and Dow Corning Security film will not be done, however, is being replaced with funding toward the Grade 6-12 Computer 1 to 1 Initiative.

Prepared by M McLaughlin 10.02.2017 (originally)

Prepared and Updated by P. Sztaba 10.01.2018

Updated by MM 10.11.18

Updated by WW 10.16.2018

**FIVE YEAR CAPITAL IMPROVEMENT PLAN
BUDGET SUMMARIES FOR FISCAL YEARS 2019-2020 THROUGH 2023-2024**

Italic indicates the recurring projects

PROJECT SUMMARY DESCRIPTIONS	Project Cost	Existing Funds for next budget	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	Funding Totals FY 2020-2024
TOWN ADMINISTRATION								
Town Administration								
<i>Replacement of Light Duty Vehicles - Town</i>	70,569		15,009	16,140	13,140	13,140	13,140	70,569
<i>Replacement of Light Duty Vehicles - BOE</i>	63,930		12,786	12,786	12,786	12,786	12,786	63,930
New Chevy Tahoe for Fire Marshal	50,000			50,000				50,000
Town of Vernon Water Pollution Control Facility Plan	4,146,805		118,540	236,980	235,152	231,696	228,240	1,050,608
GIS Planimetric Data Update	20,000		20,000					20,000
SUBTOTAL TOWN ADMINISTRATION	4,351,304	0	166,335	315,906	261,078	257,622	254,166	1,255,107
WATER FACILITIES								
Water Facilities								
Replace/Rehabilitate Steel Water Storage Tank	1,500,000		1,500,000					1,500,000
SUBTOTAL WATER FACILITIES	1,500,000	0	1,500,000	0	0	0	0	1,500,000
BOARD OF EDUCATION								
Board of Education								
School Projects	9,600,000	9,600,000						9,600,000
THS VCT Tile Replacement - Multi Areas	20,000			10,000	10,000			20,000
District Wide Energy Efficient Projects	370,000		370,000					370,000
District Wide BOE Parking Lot Repavement	53,000			53,000				53,000
THS Security Panel/Burglar System	15,000				15,000			15,000
TMS Library and Main Office Carpet	26,950				26,950			26,950
TIS Modular Roof Replacement	45,000						45,000	45,000
SUBTOTAL BOARD OF EDUCATION	10,129,950	9,600,000	370,000	63,000	51,950	0	45,000	10,129,950

FIVE YEAR CAPITAL IMPROVEMENT PLAN
BUDGET SUMMARIES FOR FISCAL YEARS 2019-2020 THROUGH 2023-2024
Italics indicates the recurring projects

PROJECT SUMMARY DESCRIPTIONS	Project Cost	Existing Funds	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	Funding Totals FY 2020-2024
CAPITAL EQUIPMENT								
Capital Equipment								
<i>Replacement of Light Duty Vehicles</i>	73,416			18,779	18,779	18,929	16,929	73,416
Mini Excavator	70,400		70,400					70,400
Replacement of Truck #81	33,600		33,600					33,600
Bald Hill Generator	24,995		24,995					24,995
Replacement of Truck #9	33,000			33,000				33,000
Refurbishment of Truck #33	63,900			63,900				63,900
New Holland Skid Steer	74,160			74,160				74,160
Cargo Van (Parks)	24,255			24,255				24,255
Replacement of Truck #25	84,710			84,710				84,710
Replacement of Truck #35	177,000				177,000			177,000
Replacement of Service Truck 450	52,105				52,105			52,105
72" Exmark Mowers (4)	50,000				50,000			50,000
Replacement of Truck #53	88,950				88,950			88,950
Front End Loader	251,320					251,320		251,320
Replacement of Truck #38	93,181					93,181		93,181
16' Toro Mower	103,950					103,950		103,950
Pick-Up Truck #56	32,000						32,000	32,000
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
SUBTOTAL CAPITAL EQUIPMENT	1,484,942	1,463,925,000	128,995	298,804	386,834	467,380	202,929	1,484,942
FIRE AND AMBULANCE								
Fire and Ambulance								
<i>Contribution to Emergency Services Equipment Reserve</i>								
Replacement of AED Program	35,000	17,500	17,500					35,000
Replacement of Service 240 First Response Vehicle	90,000		90,000					90,000
Refurbishment of ET-140	140,000		140,000					140,000
Replacement of Rescue 240	750,000		750,000					750,000
Replacement of Personal Protective Equipment	35,000			35,000				35,000
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 Self Contained Breathing Apparatus	250,000						250,000	250,000
SUBTOTAL FIRE AND AMBULANCE	2,020,000	17,500	997,500	35,000	285,000	435,000	250,000	2,020,000

**FIVE YEAR CAPITAL IMPROVEMENT PLAN
BUDGET SUMMARIES FOR FISCAL YEARS 2019-2020 THROUGH 2023-2024**

Italics indicated recurring projects

PROJECT SUMMARY DESCRIPTIONS	Project Cost	Existing Funds	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	Funding Totals FY 2020-2024
PARKS AND RECREATION								
Parks and Recreation								
New Playground Area	47,355		47,355					47,355
Gym Floor at Recreation Cnter	40,810			40,810				40,810
SUBTOTAL PARKS AND RECREATION	88,165	0	47,355	40,810	0	0	0	88,165
PUBLIC FACILITIES								
Public Facilities								
Repainting of Arts Building	28,600		28,600					28,600
Air Conditioning for Recreation Center	187,000		187,000					187,000
BMS for Recreation Center	28,000		28,000					28,000
Senior Center Generator	29,744		29,744					29,744
Firehouse Design Phase	100,000			100,000				100,000
Replacement of USTs Jail Museum	12,100			12,100				12,100
Firehouse Improvement Implementation	3,000,000				3,000,000			3,000,000
Birch Grove School Architectural Analysis	100,000				100,000			100,000
Jail Museum Roof Replacement	66,000				66,000			66,000
Pole Sheds	88,000					88,000		88,000
Public Facilities Yearly Improvements	60,000			15,000	15,000	15,000	15,000	60,000
Birch Grove School Construction	40,000,000						40,000,000	40,000,000
SUBTOTAL PUBLIC FACILITIES	43,699,444	0	273,344	127,100	3,181,000	103,000	40,015,000	43,699,444
STREETS AND ROADS								
Construction and Reconstruction								
<i>Drainage Construction and Design</i>	<i>723,737</i>		<i>135,313</i>	<i>199,264</i>	<i>208,264</i>	<i>111,264</i>	<i>50,000</i>	<i>704,105</i>
Plains Road Culvert	319,000		319,000					319,000
Pavement Management								
Road Improvements	4,000,000		1,000,000	725,000	800,000	725,000	750,000	4,000,000
Cross Farms Parking Lot (Rear)	151,800			151,800				151,800
Various Roads	1,143,484			275,000	200,000	275,000	393,484	1,143,484
SUBTOTAL STREETS AND ROADS	6,338,021	0	1,454,313	1,351,064	1,208,264	1,111,264	1,193,484	6,318,389
CIP GRAND TOTALS	69,611,826	1,473,542,500	4,937,842	2,231,684	5,374,126	2,374,266	41,960,579	66,495,997

YEAR 1

2019 – 2020

**YEAR 1 CAPITAL BUDGET SUMMARY
FISCAL YEAR 2019-2020**

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 =====>	9,617,500	121,048	440,557	47,355	2,316,618	1,000,000	114,984	339,329	314,872	0	725,186	655,400	15,692,849
TOWN ADMINISTRATION													
Town Administration	0	18,981	147,354	0	0	0	0	0	0	0	0	0	166,335
WATER FACILITIES													
Water Facilities*	0	0	0	0	1,200,000	0	0	0	300,000	0	0	0	1,500,000
BOARD OF EDUCATION													
Board of Education	9,600,000	0	0	0	0	0	0	0	0	0	0	370,000	9,970,000
CAPITAL EQUIPMENT													
Capital Equipment	0	58,595	0	0	0	0	0	0	0	0	0	70,400	128,995
FIRE AND AMBULANCE													
Fire and Ambulance	17,500	0	0	0	750,000	0	0	0	0	0	247,500	0	1,015,000
PARKS AND RECREATION													
Parks and Recreation	0	0	0	47,355	0	0	0	0	0	0	0	0	47,355
PUBLIC FACILITIES													
Public Facilities	0	43,472	0	0	0	0	0	0	14,872	0	0	215,000	273,344
STREETS AND ROADS													
Construction and Reconstruction	0	0	0	0	0	0	114,984	339,329	0	0	0	0	454,313
Pavement Management	0	0	0	0	0	1,000,000	0	0	0	0	0	0	1,000,000
SUMMARY PROJECT TOTALS	9,617,500	121,048	447,354	47,355	1,950,000	1,000,000	114,984	339,329	314,872	0	247,500	655,400	14,555,342
FUNDING SOURCE VARIANCES	0	0	293,203	0	366,618	0	0	0	0	0	477,686	0	1,137,507

* The Water Fund is 100% responsible for the debt payments associated with this financing.

FUNCTION	ACTIVITY													PROGRAM	CODE
FY 2019-2020 Capital Budget - Year 1	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.	15,009			15,009										15,009	
List of Town Vehicles: 2013 Ford Explorer - Building Inspection (7 years)** 2015 Ford Explorer - Public Works Director (7 years)** 2011 F-150 Pickup Truck - Canine 2005 Jeep Liberty - Assessor 2006 Jeep Grand Cherokee - Recreation 2007 Jeep Liberty - Planner/Pool 2011 Ford Expedition - Fire Marshal 2011 Ford Explorer - Pool 2015 Ford Explorer - Town Manager/Pool 2016 Mini-Van - Elderly															
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 three or 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 \$4,146,805.	4,146,805		18,981	99,559										118,540	
General Fund pays: Year One: FY 2019/2020 - \$118,540 Year Two: FY 2020/2021 - \$236,980 Year Three: FY 2021/2022 - \$235,152 Year Four: FY 2022/2023 - \$231,696 Year Five: FY 2023/2024 - \$228,240															
GIS Planimetric Data Update It has been over 10 years since critical planimetric data were updated and some data are over 16 years old. It is anticipated that the federal government will be conducting a flyover in Spring 2019 and that a few months after the flyover, the data will be available to towns to use to update the GIS. The funds are to retain services for converting the flyover data into planimetric data and then incorporating it into the town's mapping systems.	20,000			20,000										20,000	
TOTAL TOWN ADMINISTRATION	4,194,600	0	18,981	147,354	0	0	0	0	0	0	0	0	0	166,335	

FUNCTION FY 2019-2020 Capital Budget - Year 1	ACTIVITY Water Facilities	PROGRAM Water Facilities												CODE Water		
		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
Replace/Rehabilitate Steel Water Storage Tank The existing 106-foot tall, 560,000 gallon welded steel water storage tank was constructed in 1988. Although it has been regularly maintained, including the periodic required internal visual and video inspection, we believe it is nearing the end of its useful life. The tank is a highly critical facility and it is the only storage tank in our distribution system. In simple terms, our choices are to rehabilitate the tank by emptying it, making any repairs necessary, then recoating all inside and outside surfaces OR to purchase a new storage tank. Due to improvements in tank technology, a new tank may not need to be a 560,000 gallon capacity tank, but we will not know the specifics until more engineering work is completed. *The Water Fund will be responsible for paying all principal and interest for any borrowed funds. Funding Source for debt would come from Drinking Water Fund financing which would be considered debt under our charter requirements.	1,500,000					1,200,000 *				300,000				1,500,000		
TOTAL WATER FACILITIES	1,500,000	0	0	0	0	1,200,000	0	0	0	300,000	0	0	0	1,500,000		

FUNCTION FY 2019-2020 Capital Budget - Year 1	ACTIVITY Board of Education	PROGRAM Board of Education											CODE 2010-06	
		Project Description	Estimated Project Cost	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	
School Projects Bond referendum was approved 11/2016. Bond referendum for school projects over three years pursuant to the Town's Debt Management Plan. The debt will be issued each year as follows. This is year three. Debt Management Plan: Year One: FY 2017/2018 - \$2,665,128 Year Two: FY 2018/2019 - \$5,421,967 Year Three: FY 2019/2020 - \$1,512,905 Total - \$9,600,000	9,600,000	9,600,000												9,600,000
District-Wide Energy Efficient Projects See next page for description. (funding source UISF)	370,000												370,000	370,000
TOTAL BOARD OF EDUCATION	9,970,000	9,600,000	0	0	0	0	0	0	0	0	0	0	370,000	9,970,000

FUNCTION	ACTIVITY	PROGRAM	CODE
FY 2019-2020 Capital Budget - Year 1	Board of Education	Board of Education	2010-06
Project Description			
<p>1. Conversion of all internal lighting at Tolland Intermediate, Middle, and High Schools to LED. This would cost about \$343,000 and would save \$37,000 each year at the High School alone.</p> <p>2. CO2 detectors - by installing/replacing these it will reduce the amount of the dampers that have to be open. It will help better regulate temperature, and likely save on energy and wear and tear as the mechanisms may be engaged less often with better monitoring. Cost is about \$14,000.</p> <p>3. Purge Cart - this unit would purge the air lines in the geothermal system and allow us to add antifreeze to the loops. Right now having an outside vendor do this multiple times a month costs (estimated) \$300 each month. The unit we would purchase cost about \$4,000, therefore after about 14 months the cost of this unit would be recouped and would allow the Town/District to save funds.</p> <p>4. Climate Master CXM replacements. When these units have problems, the time while a room or area is without heat can be longer than is optimal. By having two Climate Master CXM units we can swap a unit and get the climate control going again in short order while the problem unit is being replaced, rather than having to wait or move people while a unit is being replaced. These two "backup" units would be about \$9,000.</p>			

FUNCTION FY 2019-2020 Capital Budget - Year 1	ACTIVITY Capital Equipment	PROGRAM Capital Equipment											CODE 2020-00		
		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 Truck #81 (Parks) This vehicle is used as a transport vehicle for snow removal operations and equipment. During the regular season it is primarily used for prepping the ball fields. The current vehicle is a 2007 Ford F-250 that has 112,264 miles on it. Due to the high mileage and body conditions, this vehicle is rated as being in poor condition.	33,600		33,600												33,600
Mini Excavator (Parks) This piece of equipment is used primarily for the excavation of graves within the Town's Cemeteries. Due to the rocky environment that is typically encountered while digging, the use of a machine mounted hammer is required. This lends to the abuse that is experienced by this machine. We are looking to replace our current 2007 Kubota with 3,205 hours on it. The Kubota is rated as being in fair condition. To be totally funded out of the Cemetery Fund which has an estimated balance of \$209,837.	70,400													70,400	70,400
Bald Hill Generator This generator is 10 years old and is burning both oil and antifreeze which is a sign that the internal components, such as the rings and pistons are failing. This is a priority piece of equipment that provides the necessary backup in case of a power failure for the radio tower on Bald Hill which is where the 911 calls are generated from. This has been serviced on an annual basis and is now at a point where it should be replaced as it is in poor condition.	24,995		24,995												24,995
Replacement of Light Duty Vehicles - To Reserve for Current Year Depreciation Funds for municipal vehicle replacement. (not funding depreciation due to budget constraints)	24,479														0
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	153,474	0	58,595	0	0	0	0	0	0	0	0	0	0	70,400	128,995

FUNCTION	ACTIVITY										PROGRAM				CODE
FY 2019-2020 Capital Budget - Year 1	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 AED Program More than 10 years ago with the addition of AEDs (Automatic External Defibrillators), the department first qualified as a HEARTSafes Community. The Fire Department was able to expand our fleet of AEDs when those units that weren't being used by a local sports group, were donated to the department. The addition of these units enabled us to equip each station as well as our first-response vehicles with AEDs which allows for quick, easy access and provides greater coverage to the Town. The Department recently initiated replacement of our AED units. This is the second half of the replacement program. We feel this strategy will lessen the financial impact of the program and allow for more manageable spending not only for the units themselves but for the maintenance batteries and pad supply costs as well. The current units are in need of replacement due to changes in technology and some are not able to download the new software.	35,000	17,500										17,500		35,000	
Replacement of 2006 Service 240 First Response Vehicle This vehicle will be 13 years old and have approximately 85,000 to 90,000 miles on it. This vehicle is used by line officers, career staff and other members as a first response vehicle. The use of this vehicle prevents unnecessary use of larger and more expensive equipment. Because this vehicle is smaller, it is more versatile to rapidly respond to and assist at various emergencies. This vehicle will require some up fitting of new equipment such as; graphics, emergency lights, snowplow, radio console and other miscellaneous equipment.	90,000											90,000		90,000	
Refurbishment of ET-140 This truck will need the pump and tank overhauled to extend the truck's 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 out at Station 140 on Crystal Lake Road. The department is confident that a refurbishment can extend the useful life an additional 10 years.	140,000											140,000		140,000	
Replacement of Rescue 240 After several years of justifying the addition of a second aerial device. Our department has decided to defer this request until our facility needs have been addressed. We have been requesting additional space at several firehouses for many years which now has been merged into a master facilities improvement plan for the community. At this time, we feel that it is in the best interest of the community to replace Rescue 240. Rescue 240 went into service in 2002. Unfortunately, Rescue 240 requires more maintenance than is desirable and normal for the age of the vehicle. There have been several engineering and design improvements that have become available to our industry since the current truck was specified and ordered in 2001. Replacement of Rescue 240 will ensure that our Rescue Company has a safe and reliable vehicle to operate while improving upon our technical and operational capabilities.	750,000					750,000								750,000	
TOTAL FIRE AND AMBULANCE	1,015,000	17,500	0	0	0	750,000	0	0	0	0	0	0	247,500	0	1,015,000

FUNCTION	ACTIVITY	PROGRAM												CODE
FY 2019-2020 Capital Budget - Year 1	Parks and Recreation	Parks and Recreation												2040-00
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
New Playground Area Install a new playground area outside of the entrance to the building. The playground will replace the previous existing playground that was taken down this past year. The playground was removed due to its condition and to make room for the department's parking lot expansion. The playground would consist of elements for ages 3-5 making it suitable for our preschool program. Our preschool program would benefit greatly having a suitable, on-site playground area. The playground will have future expenditures for upkeep of safety material (every year/other year of playground fibers) and replacement of equipment (in approximately 10 years). Playground Structure: \$23,550 Preparation and Installation: \$7,500 Fencing: \$12,000 Contingency: \$4,305	47,355				47,355									47,355
TOTAL PARKS AND RECREATION	47,355	0	0	0	47,355	0	0	0	0	0	0	0	0	47,355

FUNCTION	ACTIVITY	PROGRAM											CODE		
FY 2019-2020 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	
Repainting of the Arts Building This building is located on the Town Green and is used frequently. The building has a wooden clapboard siding and wood trim. The entire building, windows included, needs to be scraped, caulked, replacement of any deteriorated wood, primed and then painted. The last time this was addressed was approximately 12 years ago.	28,600		28,600												28,600
Air Conditioning for the Recreation Center This building had a new boiler installed in 2017. Part of the project was to install air conditioning for the entire facility as well. Due to the cost of the project, the AC portion was put on hold for a year. The building currently uses large window units to cool spaces as needed which are very inefficient to use. The new system would be controlled by a BMS which provides energy efficient operation. Funding from Utility Internal Service Fund.	187,000													187,000	187,000
Building Management System Recreation Center The Recreation Center is one of our most widely used facilities. We currently have very little control of the heating and lighting systems. We are proposing to have a new air conditioning system installed in 2019 and utilizing a BMS will help us to control the daily utility costs associated with the lighting and HVAC. Funding from Utility Internal Service Fund.	28,000													28,000	28,000
Public Facilities Yearly 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 and general repairs that are not budgeted for are what this is being created for. (not funding due to budget constraints)	15,000														0
Senior Center Generator The Town has been awarded a grant for a generator for our shelter at the Senior Center under the Federal Emergency Management program. Matching funds are needed to cover the Town's share of the cost.	29,744		14,872								14,872				29,744
TOTAL PUBLIC FACILITIES	288,344	0	43,472	0	0	0	0	0	0	0	14,872	0	0	215,000	273,344

FUNCTION FY 2019-2020 Capital Budget - Year 1	ACTIVITY Streets and Roads	PROGRAM Construction and Reconstruction											CODE 2060-00
		Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES										
Project Description	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.							114,984	20,329					135,313
Plains Road Culvert Major repairs have been identified and need to be made to the culvert on Plains Road near the Girl Scout Camp. While the three, 60" concrete pipes are in good shape, the joints within them need to be cleaned out and regouted. Both of the head walls need to be replaced with further reaching concrete walls which will contain more reinforcement rebar within them.								319,000					319,000
TOTAL CONSTRUCTION	454,313	0	0	0	0	0	114,984	339,329	0	0	0	0	454,313

FUNCTION	ACTIVITY	PROGRAM												CODE
FY 2019-2020 Capital Budget - Year 1	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	
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 - \$725,000 Year Three: FY 2021/2022 - \$800,000 Year Four: FY 2022/2023 - \$725,000 Year Five: FY 2023/2024 - \$750,000 Year Six: FY 2024/2025 - \$1,000,000	5,000,000						1,000,000							1,000,000
TOTAL PAVEMENT MANAGEMENT	5,000,000	0	0	0	0	0	1,000,000	0	0	0	0	0	0	1,000,000

YEAR 2

2020 – 2021

**YEAR 2 CAPITAL BUDGET SUMMARY
FISCAL YEAR 2020-2021**

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	LOICP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	Funding Totals
PROJECTED AVAILABILITY OF CAPITAL FUNDS =====>	1,118,540	382,482	293,203	40,810	474,570	725,000	135,468	338,796	0	0	952,686	0	4,461,555
TOWN ADMINISTRATION													
Town Administration	118,540	216,348	99,558	0	0	0	0	0	0	0	0	0	434,446
BOARD OF EDUCATION													
Board of Education	0	63,000	0	0	0	0	0	0	0	0	0	0	63,000
CAPITAL EQUIPMENT													
Capital Equipment	0	76,034	0	0	222,770	0	0	0	0	0	0	0	298,804
FIRE AND AMBULANCE													
Fire and Ambulance	0	0	0	0	0	0	0	0	0	0	35,000	0	35,000
PARKS AND RECREATION													
Parks and Recreation	0	0	0	40,810	0	0	0	0	0	0	0	0	40,810
PUBLIC FACILITIES													
Public Facilities	0	27,100	0	0	100,000	0	0	0	0	0	0	0	127,100
STREETS AND ROADS													
Construction and Reconstruction	0	0	0	0	0	0	0	199,264	0	0	0	0	199,264
Pavement Management	1,000,000	0	0	0	151,800	725,000	135,468	139,532	0	0	0	0	2,151,800
SUMMARY PROJECT TOTALS	1,118,540	382,482	99,558	40,810	474,570	725,000	135,468	338,796	0	0	35,000	0	3,350,224
FUNDING SOURCE VARIANCES	0	0	193,645	0	0	0	0	0	0	0	917,686	0	1,111,331

FUNCTION FY 2020-2021 Capital Budget - Year 2	ACTIVITY Town Administration							PROGRAM Town Administration							CODE 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.	16,140		16,140											16,140	
List of Town Vehicles: 2013 Ford Explorer - Building Inspection (7 years)** 2015 Ford Explorer - Public Works Director (7 years)** 2011 F-150 Pickup Truck - Canine 2005 Jeep Liberty - Assessor 2006 Jeep Grand Cherokee - Recreation 2007 Jeep Liberty - Planner/Pool 2011 Ford Expedition - Fire 2011 Ford Explorer - Pool 2015 Ford Explorer - Town Manager/Pool 2016 Mini-Van - Elderly 2019 Chevy Tahoe - Fire Marshal	50,000		50,000											50,000	
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 three or 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 \$4,146,805. General Fund pays: Year One: FY 2019/2020 - \$118,540 Year Two: FY 2020/2021 - \$236,980 Year Three: FY 2021/2022 - \$235,152 Year Four: FY 2022/2023 - \$231,696 Year Five: FY 2023/2024 - \$228,240	4,146,805	118,540	137,422	99,558										355,520	
TOTAL TOWN ADMINISTRATION	4,225,731	118,540	216,348	99,558	0	0	0	0	0	0	0	0	0	434,446	

FUNCTION FY 2020-2021 Capital Budget - Year 2	ACTIVITY Board of Education	PROGRAM Board of Education											CODE 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
		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).	53,000		53,000										53,000
		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	20,000		10,000										10,000
TOTAL BOARD OF EDUCATION			73,000	0	63,000	0	0	0	0	0	0	0	0	0	63,000

FUNCTION FY 2020-2021 Capital Budget - Year 2	ACTIVITY Capital Equipment	PROGRAM Capital Equipment												CODE 2020-00
		Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES											Funding Totals
Project Description	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													222,770	
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 68,123 miles on it. We intend to purchase a new plow and sander for this truck off of the CT State Bid.					222,770								222,770	
Refurbishing of Truck #33 (Highway) (\$63,900) This vehicle is a 2005 Mack CV712 with 93,000 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 replace 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 \$165,000)														
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.														
Cargo Van #75 (Parks) 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.	24,255		24,255										24,255	
Replacement of Truck #9 (\$33,000) (Highway) This truck is a 2003 F-150, 4 wheel drive pick-up truck with 129,000 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.	33,000		33,000										33,000	
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	298,804	0	76,034	0	0	222,770	0	0	0	0	0	0	298,804	

FUNCTION	ACTIVITY	PROGRAM	CODE											
FY 2020-2021 Capital Budget - Year 2	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 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.	35,000											35,000		35,000
TOTAL FIRE AND AMBULANCE	35,000	0	0	0	0	0	0	0	0	0	0	35,000	0	35,000

FUNCTION	ACTIVITY													PROGRAM	CODE
FY 2020-2021 Capital Budget - Year 2	Parks and Recreation													Parks and Recreation	2040-00
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	
Gym Floor at Recreation Center Install a new gymnasium floor in the Recreation Center. The gym floor will replace our current flooring which is tile laid directly on a concrete slab. This floor is not conducive to the activities that are currently being offered by the department. The current floor has no give to it, making it hard on the joints for participants of all ages. This floor will give us the flexibility to program for the residents of the elderly housing being developed next door. The floor has a life expectancy of 15-20 years. Gym Floor: \$37,100 Contingency: \$3,710	40,810				40,810									40,810	
TOTAL PARKS AND RECREATION	40,810	0	0	0	40,810	0	0	0	0	0	0	0	0	40,810	

FUNCTION FY 2020-2021 Capital Budget - Year 2	ACTIVITY Public Facilities	PROGRAM Public Facilities											CODE 2050-00
		Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES										
Project Description	Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/Bonds	Refer Notes/Bonds	LOCF Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	
Replacement of UST'S 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
Public Facilities Yearly 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 and general repairs that are not budgeted for are what this is being created for.	15,000	15,000											15,000
TOTAL PUBLIC FACILITIES	127,100	0	27,100	0	0	100,000	0	0	0	0	0	0	127,100

FUNCTION FY 2020-2021 Capital Budget - Year 2	ACTIVITY Streets and Roads		PROGRAM Construction and Reconstruction											CODE 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.	199,264								199,264					199,264
TOTAL CONSTRUCTION	199,264	0	0	0	0	0	0	0	199,264	0	0	0	0	199,264

FUNCTION	ACTIVITY		PROGRAM											CODE
FY 2020-2021 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.	275,000							135,468	139,532					275,000
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					725,000							1,725,000
Debt Management Plan: Year One: FY 2019/2020 - \$1,000,000 Year Two: FY 2020/2021 - \$725,000 Year Three: FY 2021/2022 - \$800,000 Year Four: FY 2022/2023 - \$725,000 Year Five: FY 2023/2024 - \$750,000 Year Six: FY 2024/2025 - \$1,000,000														
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	5,426,800	1,000,000	0	0	0	151,800	725,000	135,468	139,532	0	0	0	0	2,151,800

YEAR 3

2021 – 2022

**YEAR 3 CAPITAL BUDGET SUMMARY
FISCAL YEAR 2021-2022**

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 ==>	2,090,520	247,249	193,645	0	468,055	3,800,000	135,468	338,796	0	0	1,142,686	0	8,416,419
TOWN ADMINISTRATION													
Town Administration	355,520	161,520	99,558	0	0	0	0	0	0	0	0	0	616,598
BOARD OF EDUCATION													
Board of Education	10,000	51,950	0	0	0	0	0	0	0	0	0	0	61,950
CAPITAL EQUIPMENT													
Capital Equipment	0	18,779	0	0	368,055	0	0	0	0	0	0	0	386,834
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	100,000	3,000,000	66,000	0	0	0	0	0	3,181,000
STREETS AND ROADS													
Construction and Reconstruction	0	0	0	0	0	0	0	208,264	0	0	0	0	208,264
Pavement Management	1,725,000	0	0	0	0	800,000	69,468	130,532	0	0	0	0	2,725,000
SUMMARY PROJECT TOTALS	2,090,520	247,249	99,558	0	468,055	3,800,000	135,468	338,796	0	0	285,000	0	7,464,646
FUNDING SOURCE VARIANCES	0	0	94,087	0	0	0	0	0	0	0	857,686	0	951,773

FUNCTION FY 2021-2022 Capital Budget - Year 3	ACTIVITY Town Administration	PROGRAM Town Administration											CODE 2000-00
		Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES										
Project Description	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.	13,140	13,140											13,140
List of Town Vehicles: 2021 Ford Explorer - Building Inspection (7 years)** 2015 Ford Explorer - Public Works Director (7 years)** 2021 F-150 Pickup Truck - Canine 2005 Jeep Liberty - Assessor 2013 Ford Explorer - Pool 2007 Jeep Liberty - Pool/Planner 2011 Ford Expedition - Fire 2011 Ford Explorer - Recreation 2015 Ford Explorer - Pool 2016 Mini-Van - Elderly 2019 Chevy Tahoe - Fire Marshal	12,786	12,786											12,786
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 three or 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 \$4,146,805.	4,146,805	355,520	135,594	99,558									590,672
General Fund pays: Year One: FY 2019/2020 - \$118,540 Year Two: FY 2020/2021 - \$236,980 Year Three: FY 2021/2022 - \$235,152 Year Four: FY 2022/2023 - \$231,696 Year Five: FY 2023/2024 - \$228,240													
TOTAL TOWN ADMINISTRATION	4,172,731	355,520	161,520	99,558	0	0	0	0	0	0	0	0	616,598

FUNCTION	ACTIVITY		PROGRAM											CODE
FY 2021-2022 Capital Budget - Year 3	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	20,000	10,000	10,000											20,000
TOTAL BOARD OF EDUCATION	61,950	10,000	51,950	0	0	0	0	0	0	0	0	0	0	61,950

FUNCTION	ACTIVITY	PROGRAM												CODE
FY 2021-2022 Capital Budget - Year 3	Capital Equipment	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	368,055					368,055								368,055
<p>Replacement of Truck #35 (\$177,000) This vehicle is used as a front line vehicle for snow removal operations as well as being used on a daily basis during the construction season. The current vehicle is a 2002 Western Star that has 13,146 miles and 2,039 hours on it. This vehicle is also designated as our water truck during the summer months and is in fair to poor condition.</p> <p>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.</p> <p>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.</p> <p>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.</p>														
Replacement of Light Duty Vehicles - To Reserve for Current Year Depreciation	18,779		18,779											18,779
<p>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</p>														
TOTAL CAPITAL EQUIPMENT	386,834	0	18,779	0	0	368,055	0	0	0	0	0	0	0	386,834

FUNCTION	ACTIVITY													PROGRAM	CODE
FY 2021-2022 Capital Budget - Year 3	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 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 can 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	0	285,000	285,000	

FUNCTION FY 2021-2022 Capital Budget - Year 3	ACTIVITY Parks and Recreation		PROGRAM Parks and Recreation											CODE 2040-00
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES											Funding Totals	
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Spccial 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 FY 2021-2022 Capital Budget - Year 3	ACTIVITY Public Facilities	PROGRAM Public Facilities											CODE 2050-00
		Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES										
Project Description	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
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).						3,000,000							3,000,000
Public Facilities Yearly 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 and general repairs that are not budgeted for are what this is being created for.		15,000											15,000
Birch Grove School Architectural Analysis As a result of pyrrhotite in the foundation we will be required to obtain services to determine new school construction and design costs.					100,000								100,000
TOTAL PUBLIC FACILITIES	0	15,000	0	0	100,000	3,000,000	66,000	0	0	0	0	0	3,181,000

FUNCTION FY 2021-2022 Capital Budget - Year 3	ACTIVITY Streets and Roads										PROGRAM Construction and Reconstruction	CODE 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.	208,264								208,264					208,264
TOTAL CONSTRUCTION	208,264	0	0	0	0	0	0	0	208,264	0	0	0	0	208,264

FUNCTION	ACTIVITY	PROGRAM												CODE
FY 2021-2022 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.	200,000							69,468	130,532					200,000
Road Improvements Bond referendum for road improvements over six years pursuant to the Town's Debt Management Plan. (Referendum, November 2018)	5,000,000	1,725,000					800,000							2,525,000
Debt Management Plan: Year One: FY 2019/2020 - \$1,000,000 Year Two: FY 2020/2021 - \$725,000 Year Three: FY 2021/2022 - \$800,000 Year Four: FY 2022/2023 - \$725,000 Year Five: FY 2023/2024 - \$750,000 Year Six: FY 2024/2025 - \$1,000,000														
TOTAL PAVEMENT MANAGEMENT	5,200,000	1,725,000	0	0	0	0	800,000	69,468	130,532	0	0	0	0	2,725,000

YEAR 4

2022 – 2023

**YEAR 4 CAPITAL BUDGET SUMMARY
FISCAL YEAR 2022-2023**

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 ==>	3,115,672	291,551	94,087	0	448,451	725,000	135,468	338,796	0	0	1,082,686	0	6,231,711
TOWN ADMINISTRATION													
Town Administration	590,672	257,622	0	0	0	0	0	0	0	0	0	0	848,294
BOARD OF EDUCATION													
Board of Education	0	0	0	0	0	0	0	0	0	0	0	0	0
CAPITAL EQUIPMENT													
Capital Equipment	0	18,929	0	0	448,451	0	0	0	0	0	0	0	467,380
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
STREETS AND ROADS													
Construction and Reconstruction	0	0	0	0	0	0	0	111,264	0	0	0	0	111,264
Pavement Management	2,525,000	0	0	0	0	725,000	47,468	227,532	0	0	0	0	3,525,000
SUMMARY PROJECT TOTALS	3,115,672	291,551	0	0	448,451	725,000	135,468	338,796	0	0	435,000	0	5,489,938
FUNDING SOURCE VARIANCES	0	0	94,087	0	0	0	0	0	0	0	647,686	0	741,773

FUNCTION FY 2022-2023 Capital Budget - Year 4	ACTIVITY Town Administration	PROGRAM Town Administration												CODE 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
Replacement of Light Duty Vehicles - To Reserve for Current Year Depreciation Funds for municipal vehicle replacement.	13,140		13,140												13,140
List of Town Vehicles: 2021 Ford Explorer - Building Inspection (7 years)** 2015 Ford Explorer - Public Works Director (7 years)** 2021 F-150 Pickup Truck - Canine 2005 Jeep Liberty - Assessor 2013 Ford Explorer - Pool 2007 Jeep Liberty - Pool/Planner 2011 Ford Expedition - Fire 2011 Ford Explorer - Recreation 2015 Ford Explorer - Pool 2016 Mini-Van - Elderly 2019 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 (Deferred until next year)	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 \$4,146,805.	4,146,805	590,672	231,696												822,368
General Fund pays: Year One: FY 2019/2020 - \$118,540 Year Two: FY 2020/2021 - \$236,980 Year Three: FY 2021/2022 - \$235,152 Year Four: FY 2022/2023 - \$231,696 Year Five: FY 2023/2024 - \$228,240															
TOTAL TOWN ADMINISTRATION	4,172,731	590,672	257,622	0	0	0	0	0	0	0	0	0	0	0	848,294

FUNCTION FY 2022-2023 Capital Budget - Year 4	ACTIVITY Board of Education		PROGRAM Board of Education										CODE 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 2022-2023 PROJECTS FOR BOARD OF EDUCATION														
TOTAL BOARD OF EDUCATION	0	0	0	0	0	0	0	0	0	0	0	0	0	0

FUNCTION FY 2022-2023 Capital Budget - Year 4	ACTIVITY Capital Equipment	PROGRAM Capital Equipment	CAPITAL BUDGET FUNDING SOURCES											CODE 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
			Capital Equipment	448,451												448,451
			Front End Loader (\$251,320) This front end loader will replace our current 2002 CAT 938G that has 150,000 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 "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 #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 Light Duty Vehicles - To Reserve for Current Year Depreciation Funds for municipal vehicle replacement.	18,929		18,929										18,929
			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	467,380	0	18,929	0	0	448,451	0	0	0	0	0	0	467,380

FUNCTION FY 2022-2023 Capital Budget - Year 4	ACTIVITY Fire and Ambulance	PROGRAM Fire and Ambulance													CODE 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
		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	435,000	0	435,000

FUNCTION FY 2022-2023 Capital Budget - Year 4	ACTIVITY Parks and Recreation		PROGRAM Parks and Recreation										CODE 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 4	Public Facilities		Public Facilities											2050-00	
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES											Funding		
		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	Totals	
Pole Sheds for Highway Garage There are currently eight to ten pieces of equipment being stored outside in the elements due to a lack of room inside the facility. These two pole sheds will be utilized as "cold" storage to keep these vehicles out of the harsh environment that tends to shorten their useful lives.	88,000							88,000							88,000
Public Facilities Yearly 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 and general repairs that are not budgeted for are what this is being created for.	15,000		15,000												15,000
TOTAL PUBLIC FACILITIES	103,000	0	15,000	0	0	0	0	88,000	0	0	0	0	0	0	103,000

FUNCTION FY 2022-2023 Capital Budget - Year 4	ACTIVITY Streets and Roads		PROGRAM Construction and Reconstruction											CODE 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.	111,264							111,264					111,264	
TOTAL CONSTRUCTION	111,264	0	0	0	0	0	0	111,264	0	0	0	0	111,264	

FUNCTION FY 2022-2023 Capital Budget - Year 4		ACTIVITY Streets and Roads	PROGRAM Pavement Management										CODE 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.	275,000							47,468	227,532					275,000
Road Improvements Bond referendum for road improvements over six years pursuant to the Town's Debt Management Plan. (Referendum, November 2018)	5,000,000	2,525,000					725,000							3,250,000
Debt Management Plan: Year One: FY 2019/2020 - \$1,000,000 Year Two: FY 2020/2021 - \$725,000 Year Three: FY 2021/2022 - \$800,000 Year Four: FY 2022/2023 - \$725,000 Year Five: FY 2023/2024 - \$750,000 Year Six: FY 2024/2025 - \$1,000,000														
TOTAL PAVEMENT MANAGEMENT	5,275,000	2,525,000	0	0	0	0	725,000	47,468	227,532	0	0	0	0	3,525,000

YEAR 5

2023 – 2024

**YEAR 5 CAPITAL BUDGET SUMMARY
FISCAL YEAR 2023-2024**

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 =====>	4,072,368	331,095	94,087	0	186,000	40,750,000	104,149	339,335	0	0	872,686	0	46,749,720
TOWN ADMINISTRATION													
Town Administration	822,368	254,166	0	0	0	0	0	0	0	0	0	0	1,076,534
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	16,929	0	0	186,000	0	0	0	0	0	0	0	202,929
FIRE AND AMBULANCE													
Fire and Ambulance	0	0	0	0	0	0	0	0	0	0	250,000	0	250,000
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	40,000,000	0	0	0	0	0	0	40,015,000
STREETS AND ROADS													
Construction and Reconstruction	0	0	0	0	0	0	0	50,000	0	0	0	0	50,000
Pavement Management	3,250,000	0	0	0	0	750,000	104,149	289,335	0	0	0	0	4,393,484
SUMMARY PROJECT TOTALS	4,072,368	331,095	0	0	186,000	40,750,000	104,149	339,335	0	0	250,000	0	46,032,947
FUNDING SOURCE VARIANCES	0	0	94,087	0	0	0	0	0	0	0	622,686	0	716,773

FUNCTION	ACTIVITY		PROGRAM											CODE
FY 2023-2024 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.	13,140		13,140											13,140
List of Town Vehicles: 2013 Ford Explorer - Building Inspection (7 years)** 2015 Ford Explorer - Public Works Director (7 years)** 2011 F-150 Pickup Truck - Canine 2005 Jeep Liberty - Assessor 2006 Jeep Grand Cherokee - Pool 2007 Jeep Liberty - Pool/Planner 2011 Ford Expedition - Fire 2011 Ford Explorer - Recreation 2015 Ford Explorer - Pool 2016 Mini-Van - Elderly 2019 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 three or 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 \$4,146,805.	4,146,805	822,368	228,240											1,050,608
General Fund pays: Year One: FY 2019/2020 - \$118,540 Year Two: FY 2020/2021 - \$236,980 Year Three: FY 2021/2022 - \$235,152 Year Four: FY 2022/2023 - \$231,696 Year Five: FY 2023/2024 - \$228,240														
TOTAL TOWN ADMINISTRATION	4,172,731	822,368	254,166	0	0	0	0	0	0	0	0	0	0	1,076,534

FUNCTION		ACTIVITY							PROGRAM						CODE
FY 2023-2024 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	
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	PROGRAM													CODE
FY 2023-2024 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	
Capital Equipment	186,000					186,000								186,000	
<p>Pick Up Truck #56 (\$32,000) 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.</p>															
<p>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.</p>															
<p>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.</p>															
<p>Replacement of Truck #64 (Highway) (\$38,500) This truck is a 2002 F-250 that is designated as our sign truck. It has approximately 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.</p>															
Replacement of Light Duty Vehicles - To Reserve for Current Year Depreciation	16,929		16,929											16,929	
<p>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</p>															
TOTAL CAPITAL EQUIPMENT	202,929	0	16,929	0	0	186,000	0	0	0	0	0	0	0	202,929	

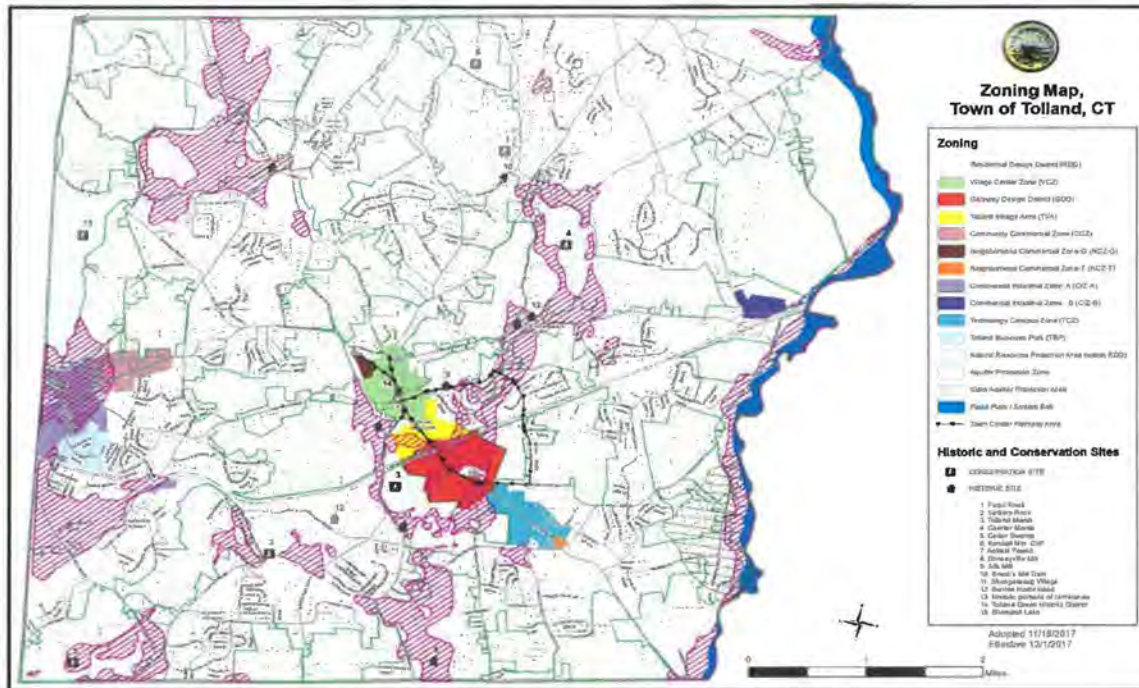
FUNCTION	ACTIVITY										PROGRAM				CODE
FY 2023-2024 Capital Budget - Year 5	Fire and Ambulance										Fire and Ambulance				2030-00
Project Description	Estimated Project Cost	Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/Bonds	Refer Notes/Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	Funding Totals	
Replacement of Self Contained Breating Apparatus In 2004 the department replaced our Self Contained Breathing Apparatus (SCBA). Our inventory will have been in service for 20 years at this point. 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) **The department continues to apply for a Federal Grant that would fund a majority of the expense to purchase new equipment. This is year one of a split year funding option should we not be successful in the next 5-6 years.	250,000											250,000		250,000	
TOTAL FIRE AND AMBULANCE	250,000	0	0	0	0	0	0	0	0	0	0	250,000	0	250,000	

FUNCTION FY 2023-2024 Capital Budget - Year 5	ACTIVITY Parks and Recreation										PROGRAM Parks and Recreation				CODE 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 2018-2019 PROJECTS FOR PARKS AND RECREATION															
TOTAL PARKS AND RECREATION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

FUNCTION FY 2023-2024 Capital Budget - Year 5	ACTIVITY Public Facilities										PROGRAM Public Facilities				CODE 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 Yearly 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 and general repairs that are not budgeted for are what this is being created for.	15,000		15,000											15,000	
Birch Grove School Construction Demolition of Birch Grove due to pyrrhotite damage to existing structure and construction of a replacement building. (Referendum required November, 2022)	40,000,000						40,000,000							40,000,000	
TOTAL PUBLIC FACILITIES	40,015,000	0	15,000	0	0	0	40,000,000	0	0	0	0	0	0	40,015,000	

FUNCTION		ACTIVITY							PROGRAM					CODE
FY 2023-2024 Capital Budget - Year 5		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 FY 2023-2024 Capital Budget - Year 5	ACTIVITY Streets and Roads	PROGRAM Pavement Management											CODE 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
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.		393,484							104,149	289,335					393,484
Road Improvements Bond referendum for road improvements over six years pursuant to the Town's Debt Management Plan. (Referendum, November 2018)		5,000,000	3,250,000					750,000							4,000,000
Debt Management Plan: Year One: FY 2019/2020 - \$1,000,000 Year Two: FY 2020/2021 - \$725,000 Year Three: FY 2021/2022 - \$800,000 Year Four: FY 2022/2023 - \$725,000 Year Five: FY 2023/2024 - \$750,000 Year Six: FY 2024/2025 - \$1,000,000															
TOTAL PAVEMENT MANAGEMENT		5,393,484	3,250,000	0	0	0	0	750,000	104,149	289,335	0	0	0	0	4,393,484



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. Approximately 18% of the Town of Tolland has been protected as open space.

In a 2009 telephone survey, residents indicated they chose to live in Tolland due to its convenient location to work or family, its housing stock and town character. They were satisfied with the town's quality of life, with two-thirds indicating that the town's natural areas and open space are significant contributors to Tolland's character and quality of life. Residents also recognized a need to increase business development and to upgrade town infrastructure.

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 14,904 according to the latest census data. This represents a 1% 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 and Birch Grove Elementary School houses Pre-K through 2nd grades.

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	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 luncheons, 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	132.53
Form of Government	Council / Manager	County	Tolland
Population (estimated 2016)	14,904	High School--1	Grades 9--12
Registered Voters	10,021	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 2014
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 (2018)	42		
Households (2018)	5,186		
Median Household Income (2018)	\$109,382		

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
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	66,991	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	123.11	123.50	123.60	123.68	123.68	123.68	123.68	123.68	123.68	123.68
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**

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Planning and community development										
Residential permits (new houses)	9	6	8	8	13	17	8	10	18	8
Commercial permits	12	22	11	34	21	22	24	66	51	22
Subdivisions approved (P&Z Comm)	8	2	3	0	0	2	2	2	2	1
COs issued (P&Z Services)	131	146	212	28	195	15	20	14	19	8
Elderly services										
Senior center attendance	8,568	7,792	8,029	8,231	8,311	8,070	8,246	9,701	9,021	9,036
Library										
Total circulation	144,512	136,776*	112,356	123,482	122,365	125,480	120,000	98,074	105,898	105,000
Attendance at library	97,219	91,294**	70,000	77,231	77,630	75,996	70,933	60,000	71,000	70,000
Recreation										
Youth programs and sports participation	2,553	2,243	2,213	1,853	1,858	1,835	2,092	1,806	1,954	1,750
Adult programs and sports participation	1,576	1,397	1,061	710	731	755	795	880	989	1,020
Refuse and recycling										
Tons of refuse co-generated	4,595	4,557	4,806	4,348	4,256	4,325	4,347	4,180	4,252	4,350
Tons of single stream recycling	1,824	1,840	1,737	1,772	1,730	1,753	1,711	1,761	1,610	1,700
Public safety										
Ambulance medical calls	1,031	1,095	1,183	1,135	1,235	1,272	1,307	1,378	1,285	1,324
Ambulance non-emergency calls	2,253	2,343	2,534	2,464	2,563	2,750	N/A	N/A	N/A	N/A
Fire calls	476	264	540	516	405	450	465	478	470	484
Fire medical calls*	1,031	1,095	1,183	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Fire non-emergency calls	2,253	2,343	2,534	2,464	2,563	2,750	N/A	N/A	N/A	N/A
Hazardous Materials	43	44	51	46	33	40	29	36	33	35
Other calls/service calls**				839	368	375	237	332	314	323
Vehicle Accidents						131	139	121	115	118
Law enforcement										
Criminal investigations	375	214	169	590	396	458	502	456	399	450
Motor vehicle accident investigations	286	252	255	234	251	316	266	288	252	300
Registrar of voters										
Total registered voters	9,661	9,300	9,186	9,415	9,271	9,400	9,436	10,128	10,021	10,300
Revenue services										
Total taxes collected	36,045,688	36,706,615	37,641,605	38,505,983	38,885,681	40,084,577	41,653,686	42,996,307	43,699,966	43,387,276

*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	452	3.0%	188,812	5.3%
5-14	2,503	16.8%	439,100	12.2%
15-24	2,124	14.3%	494,529	13.8%
25-44	2,968	19.9%	878,077	24.5%
45-64	4,716	31.6%	1,033,029	28.8%
65 and over	2,141	14.4%	555,023	15.5%
Total	14,904	100.0%	3,588,570	100.0%

Source: CERC Town Profile 2018

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

Sources: CERC Town Profile 2018

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	DARI FARMS	SALES	122
7	STATE POLICE TROOP C	LAW ENFORCEMENT	70
8	STAR HILL FAMILY ATHLETIC CENTER	SPORTS COMPLEX	75
9	EVERSOURCE	UTILITIES	64
10	NERAC, INC	RESEARCH	41

(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
2008	8,451	8,103	348	4.1	5.8	5.7
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

CERC Town Profile 2018

**TOWN OF TOLLAND, CONNECTICUT
SCHOOL INFORMATION
2019**

CONNECTICUT MASTERY TEST PERCENT ABOVE GOAL

	GRADE 3		GRADE 4		GRADE 8	
	TOWN	STATE	TOWN	STATE	TOWN	STATE
MATH	61.1	53.1	65.6	50.0	62.1	41.8
ELA	65.5	51.8	67.2	54.1	74.4	53.7

4-YEAR COHORT GRADUATION RATE

	ALL	MALE	FEMALE
CONNECTICUT	87.9%	85.1%	90.9%
TOLLAND SCHOOL DISTRICT	94.3%	94.6%	93.8%

RATE OF CHRONIC ABSENTEEISM

	ALL	K-3	4-8	9-12
CONNECTICUT	9.9%	N/A	N/A	N/A
TOLLAND SCHOOL DISTRICT	5.1%	N/A	N/A	N/A

CERC Town Profile 2018

TOWN OF TOLLAND, CONNECTICUT
ANALYSIS OF SCHOOL ENROLLMENT HISTORY
2010-2019

AS OF OCTOBER 1	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
SCHOOL ENROLLMENT BY GRADE										
Pre-K--2	616	582	565	543	560	529	499	470	483	477
3--5	691	666	619	580	581	551	541	562	502	515
6--8	740	688	689	665	684	666	603	582	574	574
9--12	930	901	860	834	851	852	841	851	827	827
TOTAL	2,977	2,837	2,733	2,622	2,676	2,598	2,484	2,465	2,386	2,393
ANNUAL GAIN/LOSS BY GRADE GROUPING										
Pre-K--2	(41)	(34)	(17)	(22)	17	(31)	(30)	(29)	13	(6)
3--5	(16)	(25)	(47)	(39)	1	(30)	(10)	21	(60)	13
6--8	(10)	(52)	1	(24)	19	(18)	(63)	(21)	(8)	0
9--12	(10)	(29)	(41)	(26)	17	1	(11)	10	(24)	0
OVERALL CHANGE	(77)	(140)	(104)	(111)	54	(78)	(114)	(19)	(79)	7
SCHOOL ENROLLMENT BY GRADE										
Pre-K--K	219	208	211	201	213	174	180	193	181	180
1	195	178	170	170	171	184	131	145	154	149
2	202	196	184	172	176	171	188	132	148	148
3	224	201	191	182	191	177	169	188	133	139
4	244	221	205	192	188	190	181	182	186	191
5	223	244	223	206	202	184	191	192	183	185
6	246	212	239	219	226	206	181	193	190	191
7	243	241	214	237	239	222	203	186	195	192
8	251	235	236	209	219	238	219	203	189	191
9	223	219	207	209	218	203	210	217	202	191
10	228	208	219	198	206	218	200	205	217	219
11	249	231	211	222	220	213	212	202	206	205
12	230	243	223	205	207	218	219	227	202	212
TOTAL	2,977	2,837	2,733	2,622	2,676	2,598	2,484	2,465	2,386	2,393

SOURCE: TOLLAND BOARD OF EDUCATION

TOWN OF TOLLAND, CONNECTICUT
ANALYSIS OF EXPENDITURES
BOARD OF EDUCATION AND GENERAL GOVERNMENT
2011-2020

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	
2011	3,445,104	33,808,535	266,700		1,177,815	10,622,032	49,320,186
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

TOWN OF TOLLAND, CONNECTICUT
GENERAL FUND EXISTING DEBT RETIREMENT
2020-2043

FISCAL YR. ENDED JUNE 30	PRINCIPAL			INTEREST			PRINCIPAL TOTAL	INTEREST TOTAL	TOTAL DEBT SERVICE
	BONDS	NOTES	CAPITAL LEASE	BONDS	NOTES	CAPITAL LEASE			
2020	3,104,070		266,667	1,100,279		33,147	3,370,737	1,133,426	4,504,163
2021	3,099,070		266,667	979,603		28,236	3,365,737	1,007,639	4,373,576
2022	3,115,380		266,667	849,853		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	416,552		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
2011	15,216	1,268,414,724	1,280,167,955	40,760,000	2.71	2,355
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

(1) Source: 2018 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
2010-2019

<u>FISCAL YR. ENDED JUNE 30</u>	<u>(1) PRINCIPAL</u>	<u>(1) INTEREST</u>	<u>(2) TOTAL DEBT SERVICE</u>	<u>(2) TOTAL GENERAL FUND EXPENDITURES</u>	<u>RATIO OF DEBT SERVICE TO GENERAL FUND EXPENDITURES</u>
2010	3,028,647	1,515,370 *	4,544,017 *	47,256,240	9.62%
2011	3,210,490	1,454,036 **	4,664,526 **	47,880,673	9.74%
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	56,772,735	8.01%

- (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 2019 which uses the budget amount
* Includes \$114,053 deduction for interest earnings on high school bond proceeds
** Includes \$56,492 deduction for interest earnings on high school bond proceeds
*** Includes \$146,146 reduction from Debt Service Fund
**** Includes \$25,838 reduction from Debt Service Fund
***** Includes \$81,192 contribution to Debt Service Fund

TOWN OF TOLLAND, CONNECTICUT
PRINCIPAL TAXPAYERS-2018 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	15,595,270	1.22%
2	Capitol Ventures LLC (Big Y plaza)	Shopping Center	13,848,900	1.08%
3	Gerb CT QRS 14-73 Inc (Gerber International)	Manufacturing	8,397,870	0.65%
4	JM Associates LLC (CNC Software)	Holding Company	7,128,040	0.56%
5	MRT of Tolland CT SNF LLC (Woodlake)	Nursing and Rehabilitation Center	6,483,960	0.51%
6	Silvas Real Estate LLC (Dari Farms)	Holding Company/Ice Cream Distributor	5,940,590	0.46%
7	Norwegian Woods LLC	Apartments	4,882,460	0.38%
8	Ivy Woods LLC	Apartments	4,173,800	0.33%
9	Connecticut Water Company	Public Utility	4,156,160	0.32%
10	MJB Realty LLC (Star Hill Athletic Facility)	Sports Complex	3,870,300	0.30%
		<u>Total</u>	<u>74,477,350</u>	<u>5.81%</u>

(1) Based on net taxable Grand List, unadjusted, October 2018
Source: Assessor's office (includes Real Estate/Personal Property/Motor Vehicles)

TOWN OF TOLLAND, CONNECTICUT
 ANALYSIS OF TAX RATES, LEVIES AND COLLECTIONS
 2010-2019

<u>FISCAL YR. ENDED JUNE 30</u>	<u>GRAND LIST YEAR</u>	<u>MILL RATE</u>	<u>TOTAL CURRENT ADJUSTED TAX LEVY</u>	<u>CURRENT COLLECTIONS</u>	<u>PERCENT OF LEVY</u>	<u>NET DELINQUENT TAXES COLLECTED</u>	<u>TOTAL TAXES COLLECTED</u>	<u>PERCENTAGE OF TOTAL TAX COLLECTED TO TAX LEVY</u>	<u>OUT- STANDING DELINQUENT TAXES</u>	<u>PERCENTAGE OF DELINQUENT TAXES TO TOTAL TAX LEVY</u>
2010	2008	29.49	36,341,124	36,045,689	99.19	292,152	36,337,841	99.99	458,294	1.26
2011	2009	29.15	37,018,564	36,700,079	99.14	303,408	37,003,487	99.96	470,738	1.27
2012	2010	29.73	38,100,458	37,735,202	99.04	297,589	38,032,791	99.82	365,257	0.96
2013	2011	29.99	38,831,162	38,481,041	99.10	344,131	38,825,172	99.98	523,739	1.35
2014	2012	30.19	39,263,225	38,885,680	99.04	375,175	39,260,855	99.99	412,796	1.05
2015	2013	31.05	40,469,270	40,094,577	99.07	245,433	40,340,010	99.68	154,048	0.38
2016	2014	33.36	41,981,338	41,653,686	99.22	353,409	42,007,095	100.06	144,902	0.35
2017	2015	34.19	43,430,320	42,996,306	99.00	273,460	43,269,766	99.63	187,775	0.43
2018	2016	34.48	44,114,882	43,699,966	99.06	388,709	44,088,675	99.94	222,273	0.50
2019*	2017	35.00	45,014,124	42,749,964	94.97	281,181	43,031,146	95.59	362,557	0.81

* Year to date 01/01/19 Tax Collector report

TOWN OF TOLLAND
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
2010-2019

FISCAL YR. ENDED JUNE 30	REAL ESTATE		PERSONAL PROPERTY				TOTALS		ASSESSED VALUE TO TOTAL ESTI. VALUE (2)
	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	
2010	1,091,730,650	1,598,434,187	116,941,268	33,435,456	150,376,724	214,823,891	1,242,107,274	1,813,258,079	68.30
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	1,785,555,918	73.62
2014	1,150,683,685	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	68.60
2016**	1,104,541,199	1,582,437,248	152,805,522	29,171,246	181,976,768	259,966,811	1,286,517,967	1,842,404,059	69.80
2017***	1,106,946,832	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	1,595,965,911	145,884,778	40,004,119	185,888,897	265,555,567	1,296,681,171	1,861,521,478	69.60

(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

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
2010	2	4,427,036	9	1,957,878	84,228,160	1,010,452,510	1,015,782,340	122,341,360
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**	22	1,887,055	10	2,521,440	100,946,880	1,010,911,577	1,015,870,202	138,909,040

(1) Source: Town of Tolland Building and Planning and Zoning Department.

(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	PERCENT OF TOWN
Residential	12,298	47.6%
Commercial & Industrial	622	2.4%
Open Space & Parks*	5,161	20.0%
Agriculture	1,169	4.5%
Town Land & Institutional	475	1.8%
Other	1,694	6.6%
Vacant Land**	4,442	17.2%
Total	25,861	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: Planning and Development geographic information system analysis, 2018

Protected Open Space		
Protected Open Space*	4,313	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 have not been built yet.

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.

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
2009	5,438	5,114	261	3	2	2011	871	8,337,237
2010	5,582	5,218	239	1	4	2012	1,078	12,855,208
2011	5,581	5,217	239	1	4	2013	1,177	9,776,438
2012	5,585	5,219	239	1	1	2014	914	11,237,362
2013	5,590	5,141	168	1	4	2015	1,137	15,299,492
2014	5,654	5,166	183	1	4	2016	1,096	10,602,381
2015	5,658	5,190	178	1	5	2017	989	15,419,767
2016	5,665	5,191	178	1	5	2018	1,141	17,487,957
2017	5,639	5,204	178	1	5	2019	1,008	16,669,468
2018	5,658	5,223	178	1	5			

* 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
2003	244,800	76,800	0	0	0
2004	260,400	97,000	0	0	0
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

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 Grand 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