

TOWN OF TOLLAND



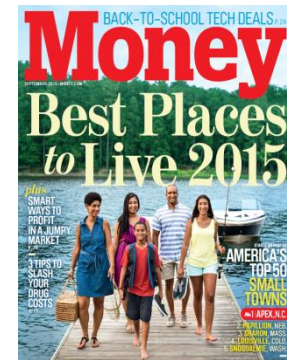
BUDGET OVERVIEW

March 20, 2024



TOLLAND IS NATIONALLY RECOGNIZED AS AN OUTSTANDING TOWN TO LIVE, WORK AND PLAY!

Ranked 34th by Money Magazine in 2015
as a “Best Place to Live”



AAA Bond Rating from both Standard and Poor's
and Fitch Rating Agencies



Budget Summary

- **The proposed budget for FY2024/25 is balanced per State law. The Town's projected revenue for the year is expected to be \$64,989,440.**
- **The General Fund expenditure budget of \$59,215,556 includes operating expenses for the Board of Education (\$45,071,148) and Town Government (\$14,144,408).**
- **Additionally, the budget includes \$5,376,489 for Debt Service and the General Fund share of the Capital Improvement plan of \$397,395. Normal Debt Service is \$4.7 million and the additional \$676,489 increase is a reclassification of the ESCO BOE/Town Project to the Debt Service Account from the General Operating Account.**

Budget Summary Continued

- **Incorporated into the revenue total is the use of \$300,000 from unassigned fund balance and \$78,000 from the Municipal Tax Stabilization Fund to offset the increase in the General Fund Capital Improvement pay-as-you-go funding without impacting the mill rate.**
- **The Town's Grand List grew .66%.**
- **Other revenues also increased.**
 - **Investment Income increased by \$306,375 due to improved investment rates.**
- **The proposed mill rate of 39.27 reflects an increase of 5.20% or 1.94 mills.**

Board of Education Request

- The Board of Education's (BOE) adopted budget for FY 2024/25 of \$45,071,148 represents a \$2,081,293 increase (4.84%) over the FY 2023/24 budget of \$42,989,855. This budget is the second option adopted BOE budget which includes reclassifying the ESCO payment to the Debt Service Accounts.

THREE YEAR REVENUE AND EXPENDITURE COMPARISON

	2022-2023 <u>Actual</u>	2023-2024 <u>Adopted Budget</u>	2024-2025 <u>Manager Budget</u>	\$ Change 2023/2024 to 2024/2025	% Change 2023/2024 to 2024/2025
PROPERTY TAXES	48,522,526	50,153,076	52,752,536	2,599,460	5.18%
STATE & FEDERAL GRANTS	1,526,910	1,338,748	1,523,678	184,930	13.81%
LICENSES, PERMITS & FEES	442,678	357,200	357,200	-	0.00%
CHARGES FOR CURRENT SERVICES	393,797	363,640	357,140	(6,500)	-1.79%
INVESTMENT INCOME/OTHER REVENUE	718,237	201,000	507,375	306,375	152.43%
EDUCATION GRANTS	9,122,038	8,937,693	9,113,511	175,818	1.97%
CONTRIBUTION FROM FUND BALANCE	0	200,000	378,000	178,000	89.00%
TRANSFER IN	8,261			-	0.00%
REVENUE TOTALS	<u>60,734,447</u>	<u>61,551,357</u>	<u>64,989,440</u>	<u>3,438,083</u>	<u>5.59%</u>
TOTAL TOWN OPERATING	13,213,460	13,542,051	14,144,408	602,357	4.45%
BOARD OF EDUCATION OPERATING	41,565,223	42,989,855	45,071,148	2,081,293	4.84%
CAPITAL IMPROVEMENTS	255,880	319,451	397,395	77,944	24.40%
DEBT SERVICE	4,699,823	4,700,000	5,376,489	676,489	14.39%
EXPENDITURES TOTALS	<u>59,734,386</u>	<u>61,551,357</u>	<u>64,989,440</u>	<u>3,438,083</u>	<u>5.59%</u>

Historical and Proposed Budgeted Revenues

	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25*
State/Federal Grants	\$204,435	\$517,805	\$517,405	\$518,763	\$1,233,028	1,338,748	1,523,678
Investment Income/Other	70,000	190,000	265,000	65,000	40,000	201,000	507,375
Licenses, Permits & Fees	238,500	258,500	273,500	274,000	300,400	357,200	357,200
Charges for Current Services	356,940	323,940	332,940	344,009	401,440	363,640	357,140
Education Grants	9,745,098	8,875,986	9,114,072	8,781,991	9,112,810	8,937,693	9,113,511
Total	\$10,644,973	\$10,166,231	\$10,502,917	\$9,983,763	\$11,087,678	\$11,198,281	\$11,858,904

*Estimated revenues at this time subject to change as the budget process proceeds.

Historical and Proposed Budgeted Expenditure Percentages

	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Town	1.14%	1.76%	2.03%	2.28%	3.98%	4.03%	4.45%
BOE	.78%	.84%	.10%	2.46%	2.99%	3.00%	4.84%
Overall	.81%	1.07%	.72%	2.26%	3.25%	3.24%	4.75%

Grand List Growth

	2018/19	2019/20	2020/21**	2021/22	2022/23	2023/24	2024/25
Net Increase	.23%	2.96%	-.41%	.85%	3.80%	1.83%	.66%
Grand list change	\$2,902,091	\$3,787,800	\$(5,258,726)	\$10,841,850	\$48,813,432	\$24,462,377	\$8,937,405

Mill Rate Increase

2015/16**	2017/18	2018/19	2019/20	2020/21**	2021/22	2022/23	2023/24	2024/25
2.31	.83	.81	1.05	No change	1.26	-.53	.75	1.94

**Revaluation year.

Impact of Governor's Budget on Tolland

- Most State Revenues remain status quo with the exception of the increase of \$175,378 in Education Cost Sharing funds (ECS) and an increase for the Motor Vehicle Tax Stabilization funding of \$180,150.
- Uncertainty over State Revenues that could be subject to interim reductions.
- There's uncertainty of the impact on future ECS funding. We will continue to forecast reductions in our long-term financial plan for a conservative approach for future year's analysis.
- I have chosen to reflect full amount of the ECS funds in this year's budget as reflected in the Governor's proposal.



Governor's Proposed FY 25 State Budget Adjustments

Municipal Aid for: Tolland

2/7/2024

	Est. FY 24	Orig. FY 25	Gov. Prop. FY 25	\$ Change Gov. Prop. v. FY 24	% Change Gov. Prop. v. FY 24	\$ Change Gov. Prop. v. Orig. FY 25	% Change Gov. Prop. v. Orig. FY 25
Adult Education	7,983	7,919	7,983	0	0.0%	64	0.8%
ECS	9,105,528	9,105,528	9,105,528	0	0.0%	0	0.0%
LoCIP	172,941	172,070	172,941	0	0.0%	872	0.5%
Pequot-Mohegan	0	0	0	0		0	
PILOT	51,570	51,570	52,627	1,057	2.1%	1,057	2.1%
Town Aid Road	337,375	337,459	337,375	0	0.0%	(84)	0.0%
Municipal Grants-in-Aid	85,064	85,064	85,064	0	0.0%	0	0.0%
Motor Vehicle Reimbursement	804,079	804,079	984,229	180,150	22.4%	180,150	22.4%
Municipal Revenue Sharing - GF	0	0	0	0		0	
Municipal Stabiization	0	0	0	0		0	
Supplemental Revenue Sharing	322,977	322,977	322,977	0	0.0%	0	0.0%
TOTAL	10,887,517	10,886,666	11,068,725	181,207	1.7%	182,058	1.7%

**Town
Revenues
2024 - 2025**

**PROJECTED DECREASES/INCREASES FOR 2024/2025
FROM NON-TAX REVENUE SOURCES**

(DECREASES)/INCREASES:

State Aid for Education		\$ 175,818
ECS	\$175,378	
Adult Education	\$ 440	
Non-Education State and Federal Grants		\$ 184,930
PILOT	\$ 4,655	
Disability Grant	(\$ 75)	
Veterans	\$ 200	
State Municipal M/V Grant	\$ 180,150	
Licenses, Permits & Fees		\$ 0
No Change	\$ 0	
Charges for Current Services		(\$ 6,500)
Property Conveyance Tax	\$ 2,000	
Document Recording Fees	(\$ 5,000)	
Map & Copy Sales	(\$ 3,000)	
Town Preservation	(\$ 500)	
Interest Income		\$ 306,375
Use of Fund Balance & Tax Stabilization		\$178,000
Use of Fund Balance	\$100,000	
Use of Tax Stabilization Fund (For Capital Increase - recommended 4 years)	78,000	
NET REVENUE INCREASE FROM NON-TAX SOURCES		<u>\$ 838,623</u>

Fund Balance

An amount of \$300,000 from Fund Balance is recommended to be used as a revenue. Also, \$78,000 from the Municipal Tax Stabilization (MTS) Fund to offset the increase in General Fund Capital Improvements.

It is being recommended to use \$78,000 from the MTS Fund for the next four years to offset the capital contribution from the General Fund and minimize the impact of pay-as-you-go financing on the mill rate. Once debt starts falling off the books, the Council can consider more pay-as-you-go.

Fund Balance Continued

Rating agencies recommend that Fund Balance percentage for towns with a AAA credit rating be in a range of 10%-15% of operating expenditures. At June 30, 2023 Unassigned Fund Balance was 16.6% and estimate year end Unassigned Fund Balance for FY23/24 to be at 16.8% with the estimated Fund Balance use in this FY24/25 budget the percentage is estimated to decrease to 15.5%

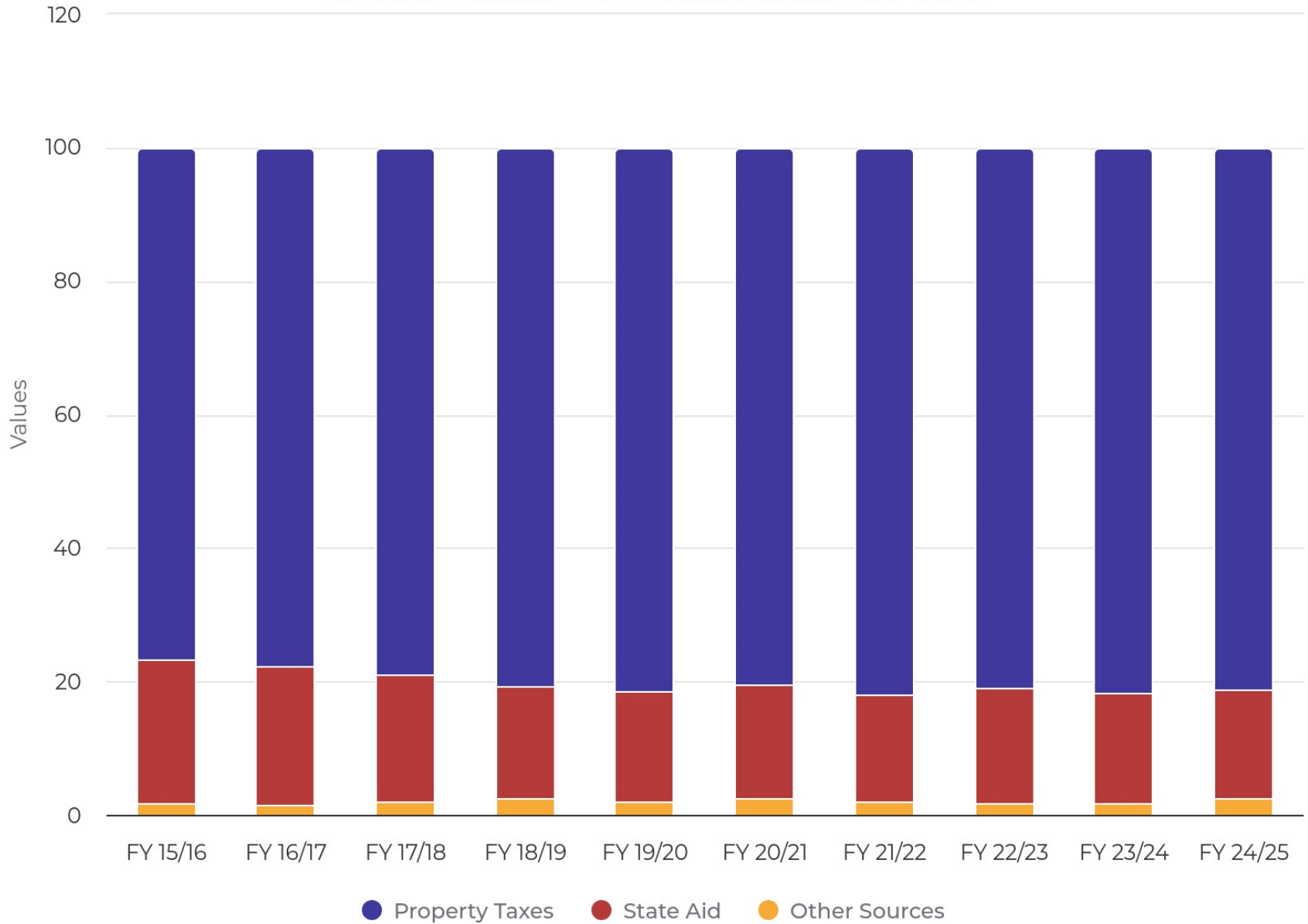
This is not a “revenue source” that should be relied upon in the future. This is a one time use of funds that may not be able to be duplicated in future years.

UNASSIGNED FUND BALANCE

2025 EST*	\$10,873,344	15.47%
2024 EST*	\$11,465,484	16.81%
2023	\$11,088,772	16.58%
2022	\$9,955,012	15.12%
2021	\$9,947,007	15.64%
2020	\$9,219,295	14.88%
2019	\$8,150,176	13.53%
2018	\$8,320,481	13.17%
2017	\$7,763,976	12.27%
2016	\$7,113,653	11.98%
2015	\$6,853,234	11.90%
2014	\$7,053,690	12.40%
2013	\$6,649,387	11.77%
2012	\$6,588,695	11.82%
2011	\$6,209,332	12.09%

* Includes assumption of use budgeted Fund balance

Trends in General Fund Revenue Sources - 2025



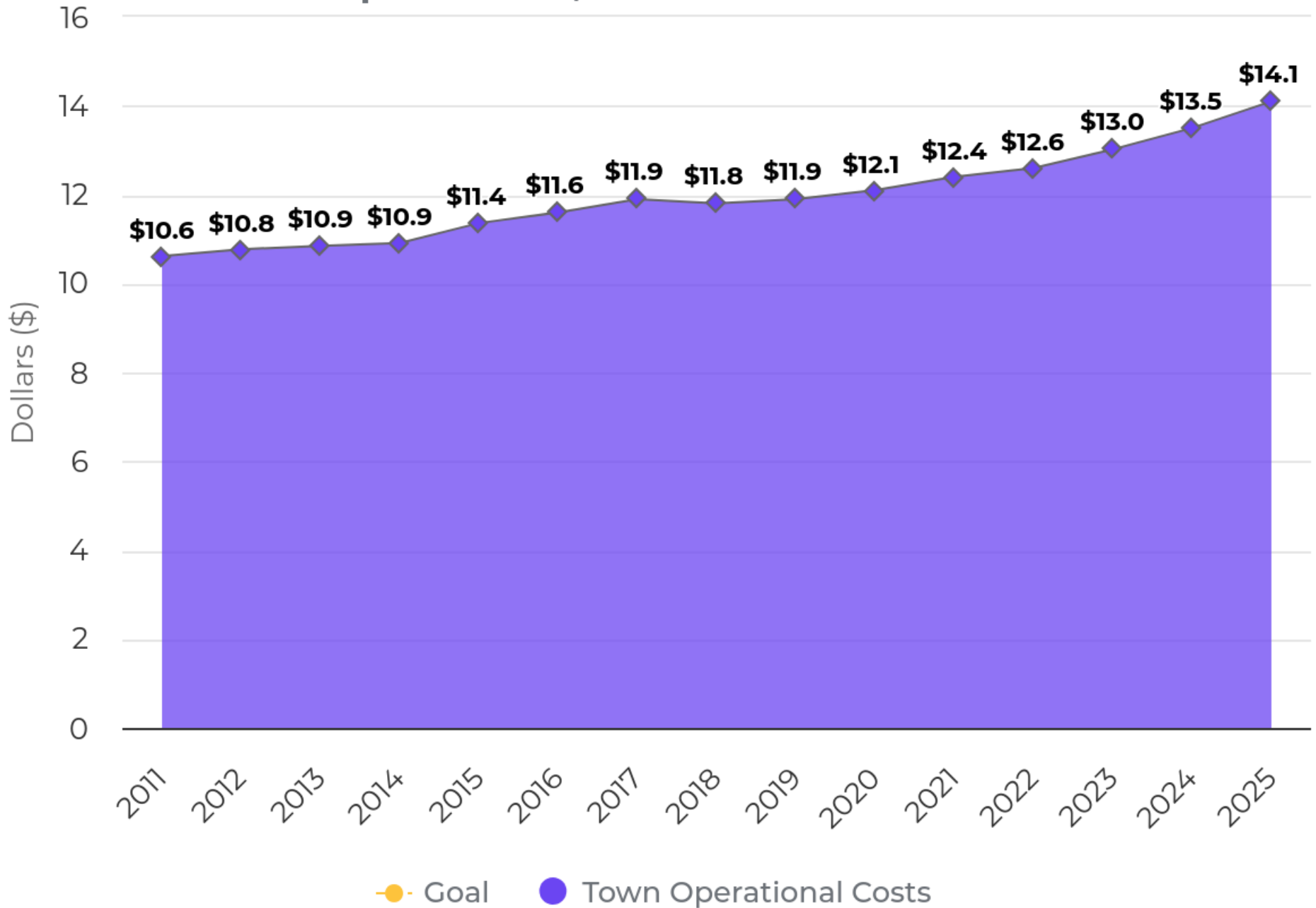
Expenditures

EXPENDITURE SUMMARY

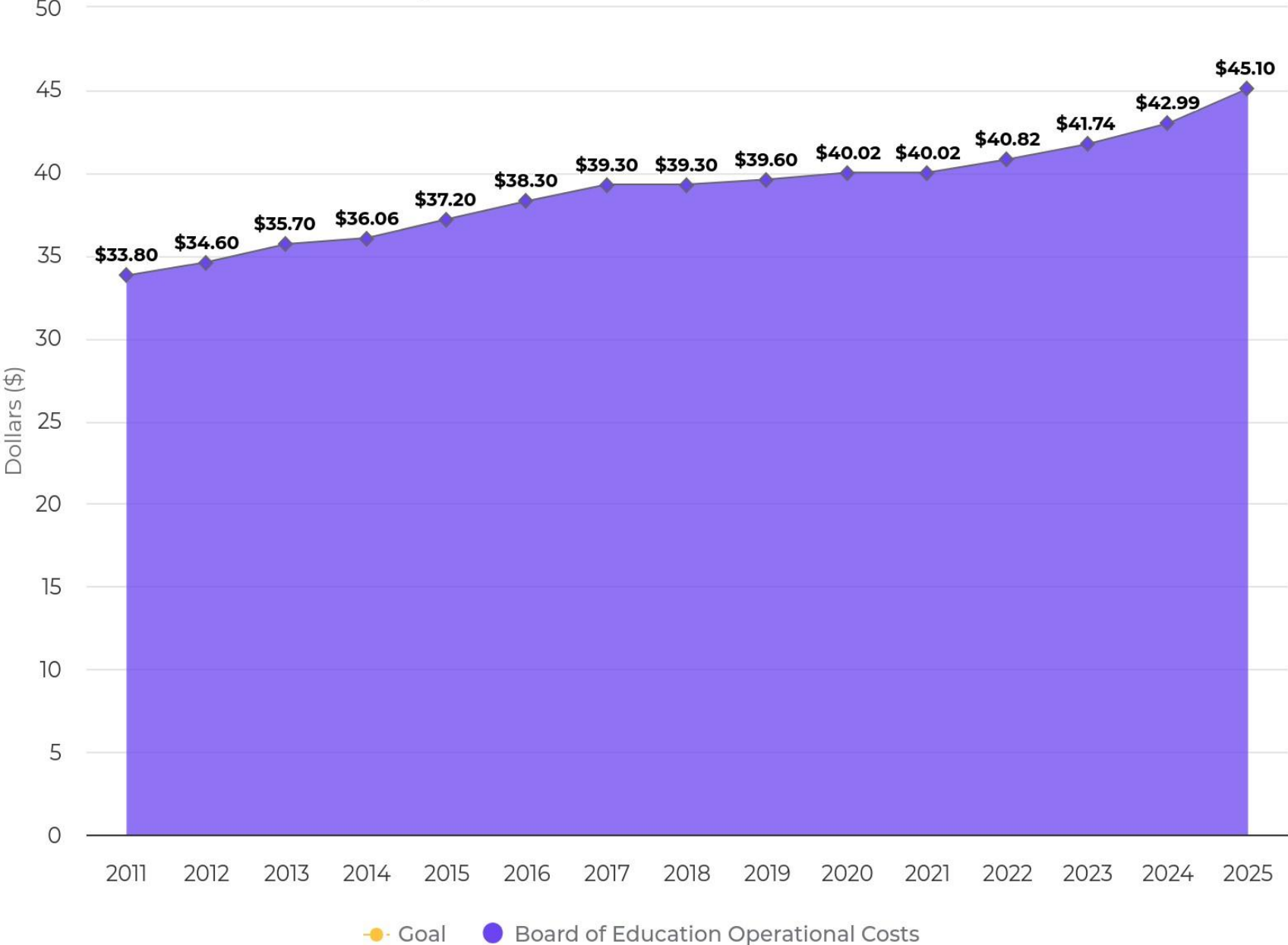
Category	Adopted 23/24	Recommended 24/25	Dollar Change	Percentage Change
Town Depts.	13,542,051	14,144,408	602,357	4.45%
Capital Expenditures	319,451	397,395	77,944	24.40%
Debt Service	4,700,000	5,376,489	676,489	14.39%*
Board of Education	42,989,855	45,071,148	2,081,293	4.84%
Grand Total	\$61,551,357	\$64,989,440	\$3,438,083	5.59%

***Although this reflects an increase in this budget, it is a reclassification out of the Operating Budget to Debt Service.**

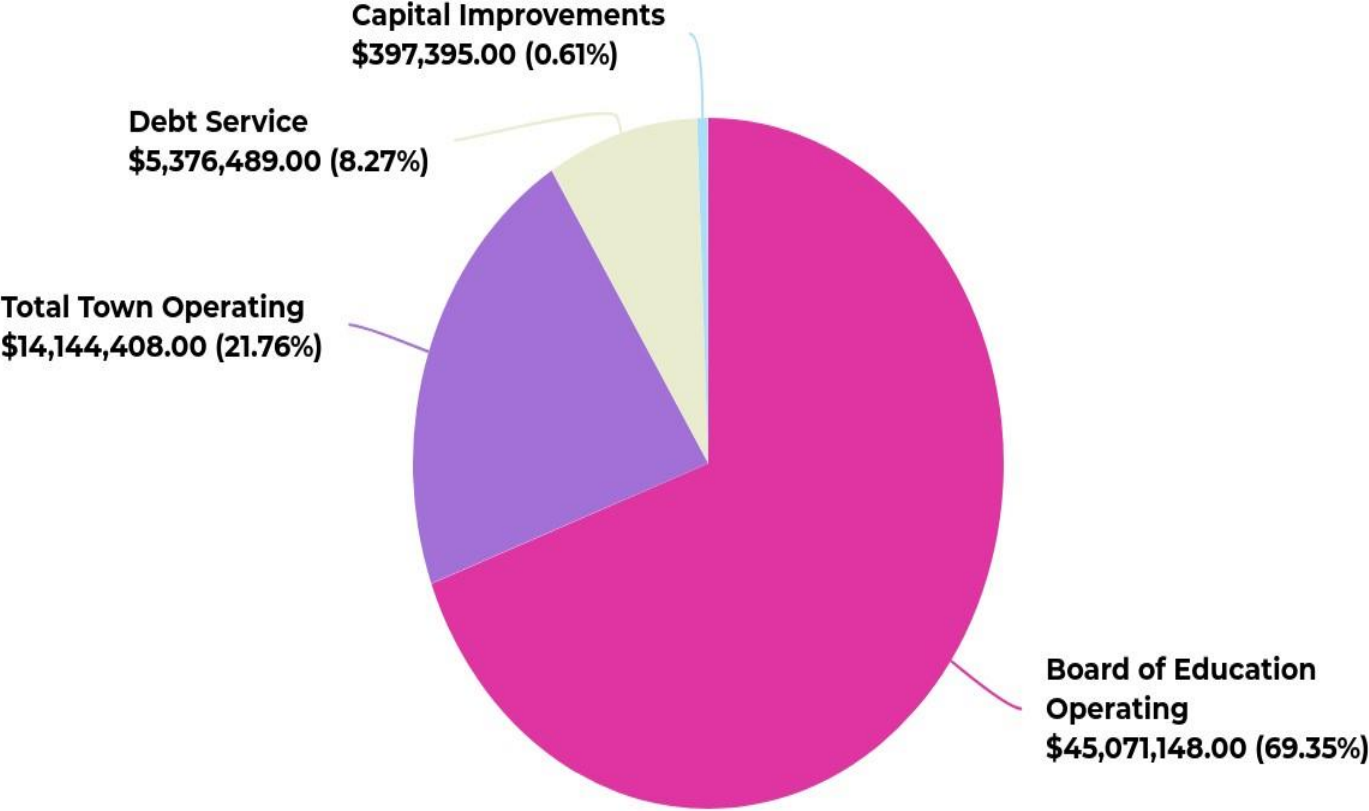
Town Operational \$ Cost in Millions 2011 - 2025



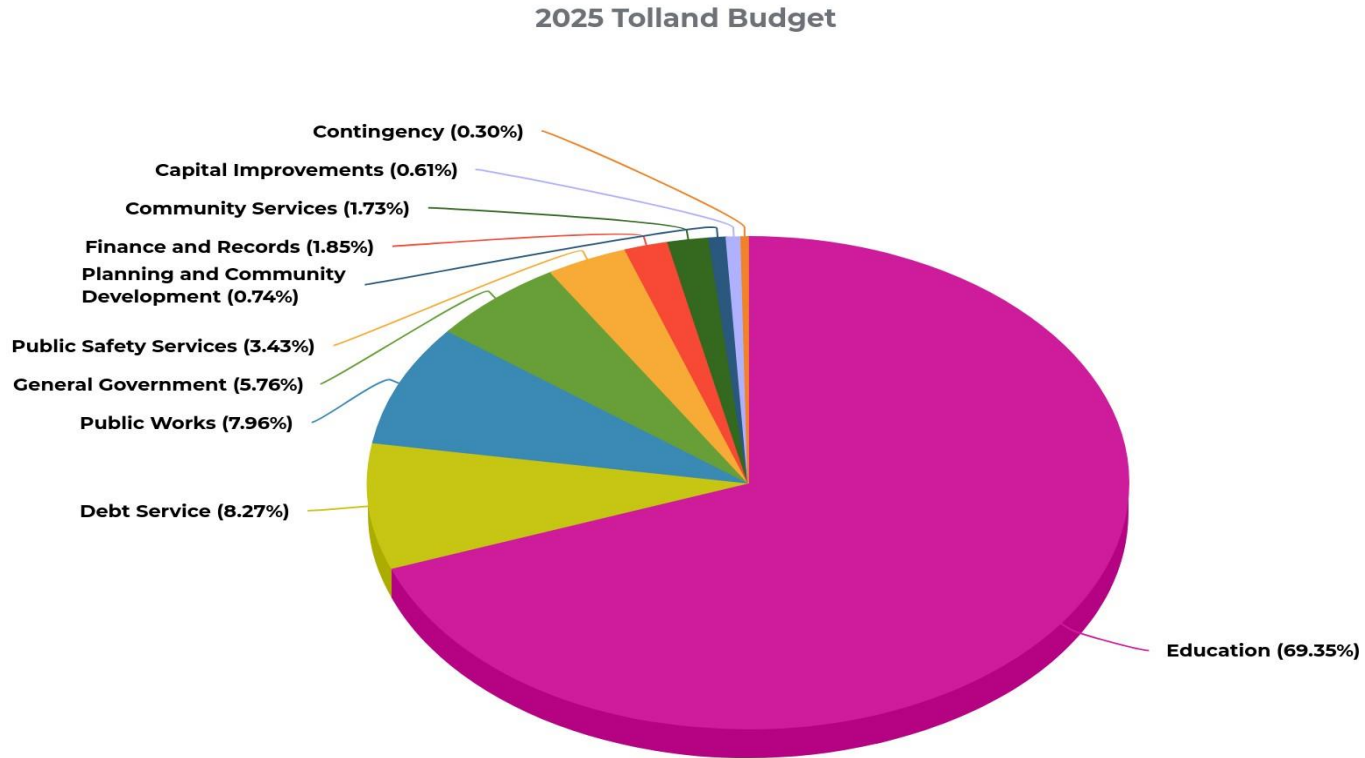
BOE Operational \$ Cost in Millions 2011 - 2025



2024/2025 Expenditures Budget

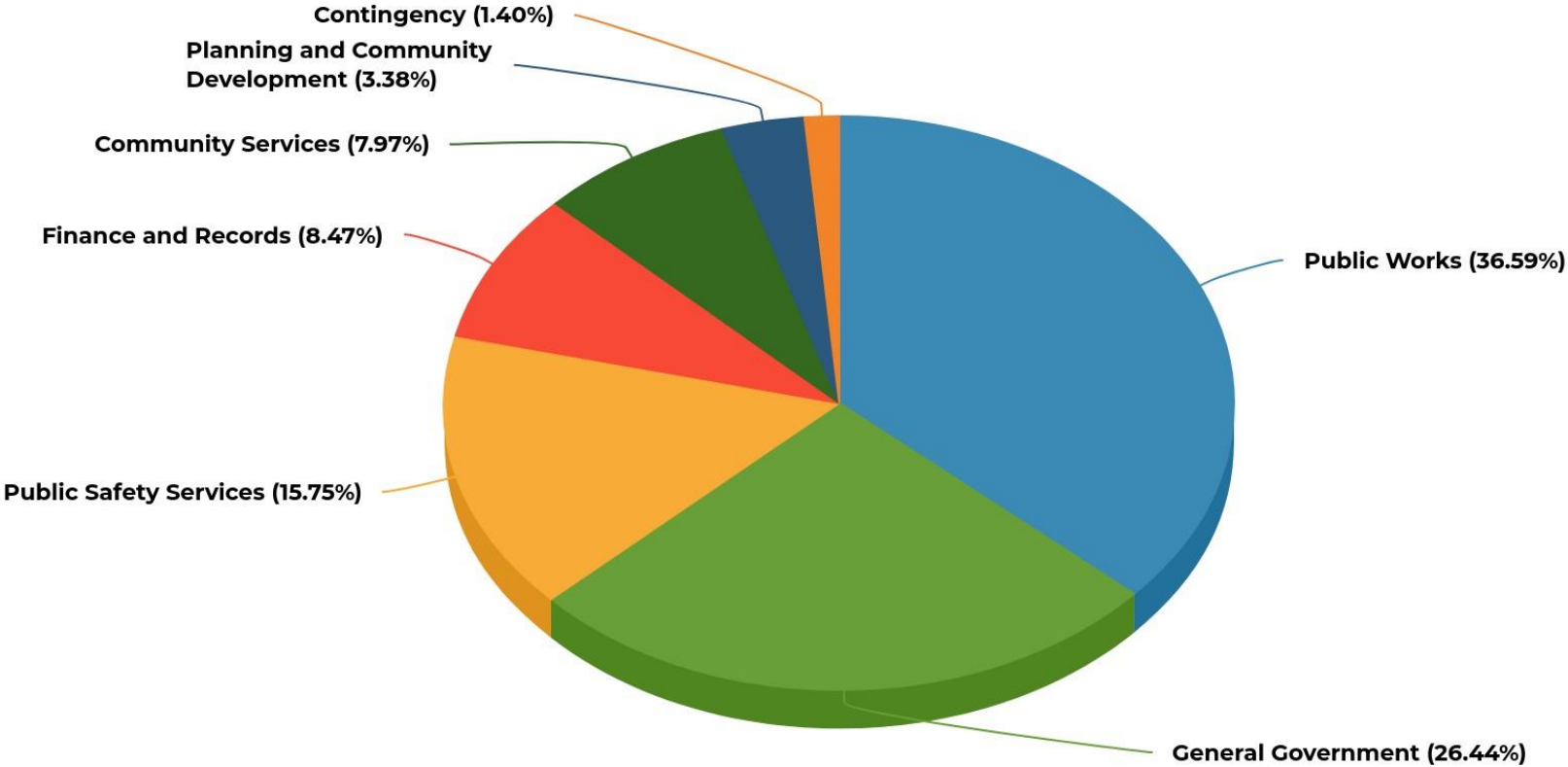


The following chart depicts spending distribution of the budget



Note: Financial & Records Includes Debt & Contingency

Town Operating Expenditures Allocation 2025



Town Expenditure Drivers

- Debt service increased by 14.39% or \$676,489, due to the reclassification of the ESCO payment.
- Capital improvements supported by the General Fund increased by \$77,944.

Expenditure Drivers

Our vendor, Casella Waste Systems Inc., has offered and the Town Council approved entering into a five-year contract with associated rate changes including budgeting at \$75.00 per ton for recycling. Recycling tipping fees are estimated to increase by \$28,750 to \$108,750. Also, Casella would waive the fee (\$15,548) for the one Bulky Waste pick-up. The Town would only be responsible for the bulky waste disposal tonnage for the one Bulky Waste pick-up estimated at \$19,327. These two costs are now included in the operating budget since the Solid Waste Program Capital Account has been depleted of funds. With more individuals working from home, our refuse tonnage has increased slightly and this budget reflects an estimated cost increase of \$145,917 due mainly to the new per ton tipping fee of \$110.00. Our fee structure on the new contract flattens out in the second year. Overall, refuse and recycling is increasing by \$196,903.

Expenditure Drivers

Item	Cost Increase/(Decrease)
Salaries	\$136,134
FICA, Medicare, Employee Deferred Contribution Plan, Health Insurance-(\$124,686)	\$200,713
Fuel & Oil Costs	\$7,489
Increases in Refuse and Recycling	\$196,903
Equipment Rental (Equipment & Staff for Plowing)	\$23,600
Debt (Reclassification of USIF Debt from BOE/Town to Town Debt Budget)	\$676,489

MILL RATE IMPACT OF THE FINANCIAL PLAN

Mill Rate = 39.27

An ***increase*** of 1.94 mills compared to
the current mill rate of 37.33

TAX IMPACT / REVALUATION IMPACT

Each year as part of this budget message we show the tax impact to the average low-middle-higher assessed homes.

Change in the Grand List:

Net Grand List 2022 (After Board of Assessment Appeals Adjustments)	\$1,358,965,284
Net Grand List 2023 (used to set FY 24/25 mill rate)	\$1,367,902,689
Overall average percentage increase	.66%

Property Tax Impact of the Adopted Budget for Various Assessments

	2020 Assessment	Market Value	Taxes at 37.33 FY 23-24	2022 Assessment	Market Value	Taxes at 39.27 FY 24-25	Difference
Residential:							
Low	\$129,570	\$185,100	\$4,837	\$129,570	\$185,100	\$5,088	\$ 251
Medium	\$178,870	\$255,530	\$6,677	\$178,870	\$255,530	\$7,024	\$ 347
High	\$314,125	\$448,750	\$11,726	\$314,125	\$448,750	\$12,336	\$ 609
\$200,000	\$200,000	\$285,714	\$7,466	\$200,000	\$285,714	\$7,854	\$ 388
\$250,000	\$250,000	\$357,143	\$9,333	\$250,000	\$357,143	\$9,818	\$ 485
\$300,000	\$300,000	\$428,571	\$11,199	\$300,000	\$428,571	\$11,781	\$ 582
\$350,000	\$350,000	\$500,000	\$13,066	\$350,000	\$500,000	\$13,745	\$ 679
\$400,000	\$400,000	\$571,429	\$14,932	\$400,000	\$571,429	\$15,708	\$ 776
\$450,000	\$450,000	\$642,857	\$16,799	\$450,000	\$642,857	\$17,672	\$ 873
\$500,000	\$500,000	\$714,286	\$18,665	\$500,000	\$714,286	\$19,635	\$ 970
Commercial:							
Low	\$ 191,275	\$ 273,250	\$7,140	\$ 191,275	\$ 273,250	\$7,511	\$ 371
Medium	\$ 347,760	\$ 496,800	\$12,982	\$ 347,760	\$ 496,800	\$13,657	\$ 675
High	\$ 785,190	\$ 1,121,700	\$29,311	\$ 785,190	\$ 1,121,700	\$30,834	\$ 1,523

APPROVED TAX/REVALUATION INCREASE/DECREASE OVER THE PAST 6 YEARS FOR THE AVERAGE RESIDENTIAL HOME

FISCAL YEAR	MILL RATE	MILL RATE INCREASE	AVG ASSESS OF HOME	TAX BASED ASSESSMENT	TAX \$ INC / DEC
2019/2020	36.05	1.05	\$188,285	\$6,787.67	\$197.70
*2020/2021	36.05	0	\$178,870	\$6,448.26	(\$339.41)
2021/2022	37.11	1.06	\$178,870	\$6,637.87	\$189.60
2022/2023	36.58	-0.53	\$178,870	\$6,543.06	(\$94.81)
2023/2024	37.33	0.75	\$178,870	\$6,677.22	\$134.16
2024/2025	39.27	1.94	\$178,870	\$7,024.22	\$347.00

***REVALUATION YEAR**

6 Year average household increase in taxes - \$72.37

Board of Education

Budget Change Commentary

The Town Manager's proposed budget for FY 2024-2025 of \$45,071,148 represents a \$2,081,293 increase (4.84%) over the FY 2023-2024 budget of \$42,989,855. On February 14, 2024, the Board of Education adopted the budget, and it was conveyed to the Town Manager as required by the Town Charter. The BOE adopted two separate budgets. The first budget was for a 6.35% increase or \$45,720,577. This proposed budget included a transfer of \$1,543,017 in accordance with the Utility Internal Service Fund Agreement that includes a \$649,429 payment that was to be covered by utility savings under the original agreement. The second adopted budget of \$45,071,148 or 4.84% removes the \$649,429 and requests the Town to include it in debt / capital payments. The Town Manager has included the second proposal within his budget.

The BOE staff worked with the Town staff and Town/BOE consultant to determine a health insurance figure. The Board of Education was provided an additional \$200,000 for a one-time contribution in FY 2023-24 from ARPA funding. This offset was to be included within the BOE proposed budget for FY 2024-25, but was not included within the adopted BOE budget in anticipation of potential savings within the self-insurance account. The insurance line item was adjusted for the number of employees covered. Salary line items have been updated for all known existing employees, degree changes, step increases and other contractual requirements. The bus contract has been renegotiated through fiscal year 2026. Gasoline and diesel price increases 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>.

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	FY2024 Adopted Budget	FY2025 Department Proposed Budget	FY2025 Manager Proposed Budget	FY2024 Adopted Budget vs. FY2025 Manager Proposed Budget (\$ Change)	FY2024 Adopted Budget vs. FY2025 Manager Proposed Budget (% Change)
Expense Objects									
Regular Payroll	\$24,166,330	\$24,877,586	\$25,443,082	\$32,692,518	\$32,692,518	\$34,345,356	\$34,345,356	\$1,652,838	5.1%
Other Services & Fees	\$8,882,376	\$9,803,092	\$10,160,777	\$10,297,337	\$10,297,337	\$11,375,221	\$10,725,792	\$428,455	4.2%
Insurance - Miscellaneous	\$6,172,273	\$6,129,193	\$5,961,365	\$0	\$0	\$0	\$0	\$0	0%
Total Expense Objects:	\$39,220,979	\$40,809,870	\$41,565,223	\$42,989,855	\$42,989,855	\$45,720,577	\$45,071,148	\$2,081,293	4.8%



**DEPARTMENT OF PLANNING &
DEVELOPMENT
BUILDING DEPARTMENT**
March 20, 2024



Town Services



Supported Commissions



Public Health Services



Inland Wetland & Watercourses



Planning & Zoning



Conservation Commission



Planning & Development Services



Agricultural Commission



Zoning Board of Appeals

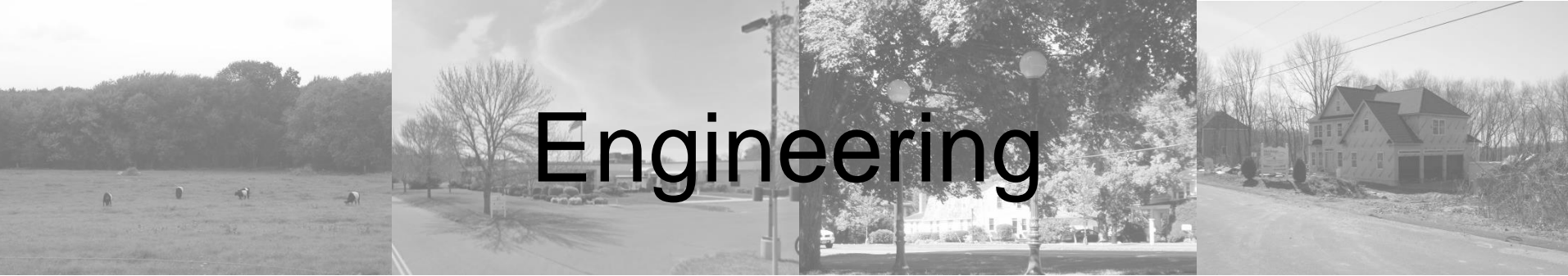


Engineering Services



Design Advisory Board

*Engineering Services under Public Works budget but generally managed by Planning & Development Department.



Engineering

Budget Change Commentary

Total Budget \$71,334

Decreased \$3,335 (-4.5% vs prior year)

The overall budget for engineering services decreased by \$3,335 due to the selection of additional engineering firms to serve on an on-call basis with lower hourly rates.

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Building & Inspection Services

Primary Responsibilities

- Administer and enforce the CT State Building Code and its amendments
- Provide staff support to Historic District Commission
- Provide staff support to Blight Review Committee
- Appointed Blight Enforcement Officer

Historic District Commission

- Receive applications
- Initial consultation with applicant
- Advertise Public Hearing
- Prepare agenda
- Post minutes
- Notify applicant of results

Blight Review Committee

- Receive complaints
- Visit property
- Speak and/or meet with resident
- Attempt to gain voluntary compliance
- Notify Committee, if required
- Serve written notices, if required
- Work towards compliance



Building & Inspection Services

Budget \$156,133

Increase \$4223 (2.8% vs. prior year)

The overall budget increased by \$4,223. The Payroll account increased by \$3,073 for 24/25 negotiated raises and 23/24 raises for non-union staff. Other increases are \$1,150 due to the online permitting system increasing \$1,000 annually and increases in various line items for normal operating costs.

Building Inspection	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	FY2024 Adopted Budget	FY2025 Department Proposed Budget	FY2025 Manager Proposed Budget	FY2024 Adopted Budget vs. FY2025 Manager Proposed Budget (\$ Change)	FY2024 Adopted Budget vs. FY2025 Manager Proposed Budget (% Change)
Expense Objects									
Regular Payroll	\$116,052	\$128,734	\$136,597	\$142,346	\$140,510	\$143,583	\$143,583	\$3,073	2.2%
Professional Services	\$0	\$0	\$0	\$300	\$300	\$300	\$300	\$0	0%
Communications	\$527	\$493	\$451	\$660	\$660	\$660	\$660	\$0	0%
Service Contracts	\$0	\$9,000	\$9,000	\$9,000	\$9,000	\$10,000	\$10,000	\$1,000	11.1%
Printing	\$100	\$350	\$400	\$200	\$200	\$200	\$200	\$0	0%
Dues & Memberships	\$0	\$0	\$145	\$290	\$290	\$340	\$340	\$50	17.2%
Training & Development	\$0	\$0	\$493	\$50	\$50	\$150	\$150	\$100	200%
Office Supplies	\$713	\$2,593	\$91	\$250	\$250	\$250	\$250	\$0	0%
Computer Software	\$17,000	\$0						\$0	N/A
Minor Tools	\$106	\$0	\$35	\$150	\$150	\$150	\$150	\$0	0%
Books & Subscription	\$0	\$744	\$491	\$500	\$500	\$500	\$500	\$0	0%
Total Expense Objects:	\$117,497	\$141,914	\$147,703	\$153,746	\$151,910	\$156,133	\$156,133	\$4,223	2.8%



Planning & Development

Planning & Development:

Total Budget \$214,787

Increase \$1,751 (0.8% vs. prior year)

The overall budget increased by \$1,751.00, reflecting negotiated raises. The proposed budget includes the elimination of the Executive Secretary position and a reallocation of the funds to Professional Services for the continuance of outsourced planning and wetlands work to be done by a consultant. The vacant Assistant Planner position will be filled and duties will be reallocated.

Planning and Zoning Services	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	FY2024 Adopted Budget	FY2025 Department Proposed Budget	FY2025 Manager Proposed Budget	FY2024 Adopted Budget vs. FY2025 Manager Proposed Budget (\$ Change)	FY2024 Adopted Budget vs. FY2025 Manager Proposed Budget (% Change)
Expense Objects									
Regular Payroll	\$148,983	\$138,761	\$142,426	\$159,455	\$207,455	\$161,105	\$161,105	-\$46,350	-22.3%
Professional Services	\$47,438	\$48,000	\$48,052	\$48,000	\$0	\$48,000	\$48,000	\$48,000	N/A
Communications	\$162	\$423	\$451	\$524	\$516	\$516	\$516	\$0	0%
Service Contracts	\$0	\$195	\$0	\$275	\$275	\$275	\$275	\$0	0%
Dues & Memberships	\$654	\$1,004	\$1,054	\$1,065	\$1,065	\$1,065	\$1,065	\$0	0%
Training & Development	\$65	\$1,265	\$1,451	\$1,500	\$1,500	\$1,500	\$1,500	\$0	0%
Travel Reimbursement	\$0	\$0	\$0	\$500	\$500	\$500	\$500	\$0	0%
Office Supplies	\$227	\$252	\$475	\$492	\$500	\$500	\$500	\$0	0%
Computer Software	\$738	\$750	\$1,127	\$1,125	\$1,125	\$1,226	\$1,226	\$101	9%
Furniture & Fixture	\$0	\$0	\$172	\$100	\$100	\$100	\$100	\$0	0%
Total Expense Objects:	\$198,266	\$190,650	\$195,208	\$213,036	\$213,036	\$214,787	\$214,787	\$1,751	0.8%



Public Health Services

Eastern Highlands Health District:

- **Budget \$86,428 Increase \$2,090 (2.5% vs. prior year)**
- The health district membership contribution for FY-24/25 is \$86,428. This resulted in a budget increase of \$2,090 from FY 23/24.

Public Health Services

Public Health Services	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	FY2024 Adopted Budget	FY2025 Departm ent Propose d Budget	FY2025 Manager Propose d Budget	FY2024 Adopted Budget vs. FY2025 Manager Propose d Budget (\$ Change)	FY2024 Adopted Budget vs. FY2025 Manager Propose d Budget (% Change)
Expense Objects									
Professional Services	\$83,314	\$83,103	\$82,728	\$84,338	\$84,338	\$84,338	\$86,428	\$2,090	2.5%
Total Expense Objects:	\$83,314	\$83,103	\$82,728	\$84,338	\$84,338	\$84,338	\$86,428	\$2,090	2.5%



Planning & Development

Commissions:

Inland Wetlands Budget \$3,740, Increase of \$180 (5.1% vs. prior year)

This Commission's budget has an increase of \$180, reflecting cost increases for Recording Clerk services. *(Budget Book Page 198)*

Planning & Zoning Commission Budget \$8,900, Increase of \$330 (3.9% vs. prior year) The Commission's budget increased by \$50.00 to reflect cost increases for Recording Clerk services. *(Budget Book Page 201)*

Agricultural Commission Budget \$1500, Increase of \$1,000 (200% vs prior year) The Commission budget increased by \$1,000 to provide "matching funds" to the Tolland Fresh Program for use at the Tolland Green Farmers Market. *(Budget Book Page 209)*



Planning & Development

Commissions:

Zoning Board of Appeals Budget \$3,950 No change. (*Budget Book Page 188*)

Conservation Commission Budget \$2,985 No change. (*Budget Book Page 205*)

Inland Wetlands Commission	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	FY2024 Adopted Budget	FY2025 Department Proposed Budget	FY2025 Manager Proposed Budget	FY2024 Adopted Budget vs. FY2025 Manager Proposed Budget (\$ Change)	FY2024 Adopted Budget vs. FY2025 Manager Proposed Budget (% Change)
Expense Objects									
Temporary Help	\$770	\$990	\$880	\$1,320	\$1,320	\$1,320	\$1,500	\$180	13.6%
Advertising	\$467	\$590	\$241	\$800	\$800	\$800	\$800	\$0	0%
Dues & Memberships	\$1,290	\$1,290	\$1,290	\$1,290	\$1,290	\$1,290	\$1,290	\$0	0%
Training & Development	\$65	\$62	\$0	\$150	\$150	\$150	\$150	\$0	0%
Office Supplies	\$35	\$25	\$0	\$0	\$0	\$0	\$0	\$0	0%
Total Expense Objects:	\$2,627	\$2,958	\$2,411	\$3,560	\$3,560	\$3,560	\$3,740	\$180	5.1%

Planning and Zoning Commission	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	FY2024 Adopted Budget	FY2025 Department Proposed Budget	FY2025 Manager Proposed Budget	FY2024 Adopted Budget vs. FY2025 Manager Proposed Budget (\$ Change)	FY2024 Adopted Budget vs. FY2025 Manager Proposed Budget (% Change)
Expense Objects									
Temporary Help	\$2,480	\$2,866	\$2,440	\$2,420	\$2,420	\$2,420	\$2,750	\$330	13.6%
Professional Services	\$0	\$4,500	\$3,000	\$2,970	\$3,000	\$3,000	\$3,000	\$0	0%
Advertising	\$3,228	\$2,924	\$3,106	\$3,000	\$3,000	\$3,000	\$3,000	\$0	0%
Training & Development	\$65	\$62	\$45	\$150	\$150	\$150	\$150	\$0	0%
Office Supplies	\$25	\$25	\$0	\$30	\$0	\$0	\$0	\$0	0%
Total Expense Objects:	\$5,798	\$10,378	\$8,591	\$8,570	\$8,570	\$8,570	\$8,900	\$330	3.9%

Agriculture Commission	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	FY2024 Adopted Budget	FY2025 Departm ent Proposed Budget	FY2025 Manager Proposed Budget	FY2024 Adopted Budget vs. FY2025 Manager Proposed Budget (\$ Change)	FY2024 Adopted Budget vs. FY2025 Manager Proposed Budget (% Change)
Expense Objects									
Program Materials	\$13	\$13	\$0	\$200	\$200	\$1,200	\$1,200	\$1,000	500%
Property Maintenance	\$198	\$0	\$0	\$300	\$300	\$2,800	\$300	\$0	0%
Total Expense Objects:	\$210	\$13	\$0	\$500	\$500	\$4,000	\$1,500	\$1,000	200%

Zoning Board of Appeals	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	FY2024 Adopted Budget	FY2025 Department Proposed Budget	FY2025 Manager Proposed Budget	FY2024 Adopted Budget vs. FY2025 Manager Proposed Budget (\$ Change)	FY2024 Adopted Budget vs. FY2025 Manager Proposed Budget (% Change)
Expense Objects									
Temporary Help	\$720	\$720	\$180	\$1,080	\$1,080	\$1,080	\$1,080	\$0	0%
Advertising	\$2,237	\$1,602	\$684	\$2,750	\$2,750	\$2,750	\$2,750	\$0	0%
Training & Development	\$65	\$62	\$0	\$120	\$120	\$120	\$120	\$0	0%
Office Supplies	\$25	\$25	\$0	\$0	\$0	\$0	\$0	\$0	0%
Total Expense Objects:	\$3,046	\$2,410	\$864	\$3,950	\$3,950	\$3,950	\$3,950	\$0	0%

Conservation Commission	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	FY2024 Adopted Budget	FY2025 Department Proposed Budget	FY2025 Manager Proposed Budget	FY2024 Adopted Budget vs. FY2025 Manager Proposed Budget (\$ Change)	FY2024 Adopted Budget vs. FY2025 Manager Proposed Budget (% Change)
Expense Objects									
Professional Services		\$19,560	\$0	\$0	\$0	\$0	\$0	\$0	0%
Dues & Memberships	\$135	\$60	\$60	\$60	\$60	\$60	\$60	\$0	0%
Training & Development	\$101	\$92	\$0	\$100	\$100	\$100	\$100	\$0	0%
Program Materials	\$163	\$163	\$400	\$500	\$500	\$500	\$500	\$0	0%
Property Maintenance	\$30,442	\$2,148	\$2,243	\$2,325	\$2,325	\$2,325	\$2,325	\$0	0%
Total Expense Objects:	\$30,841	\$22,023	\$2,703	\$2,985	\$2,985	\$2,985	\$2,985	\$0	0%



REFUSE AND RECYCLING

March 20, 2024



SOLID WASTE



Solid Waste Service – Town Manager’s Office

The Town provides curbside residential pickup and disposal of household trash, recyclable items, and bulky wastes. Additionally, Tolland participates in a regional Hazardous Waste program which provides residents with the opportunity to dispose of household hazardous materials during the spring, summer and fall months.



Budget Change Commentary

Budget \$1,346,936

Increase \$196,903(17.1% vs. prior year)

The overall operating budget increased by \$196,903. This program will not have an increase in contractual collection fees, but will have a change in the tonnage fees and increased tonnage amounts causing an increase in the Refuse/Bulky Waste/Recycling Disposal line items (\$193,994). During a continuing change in the worldwide recycling markets, the Town Council approved a five-year extension with our current vendor Casella Waste Systems. Inc. The new five-year extension agreement will increase fees to market levels, eliminate the residential unit count and waive the collection fee for the one free bulky waste month pick-up. One additional budget change is that the bulky waste tonnage expenses being charged to the operating budget next year after being charged to a capital account in prior years.

Solid Waste	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	FY2024 Adopted Budget	FY2025 Departmen t Proposed Budget	FY2025 Manager Proposed Budget	FY2024 Adopted Budget vs. FY2025 Manager Proposed Budget (\$ Change)	FY2024 Adopted Budget vs. FY2025 Manager Proposed Budget (% Change)
Expense Objects									
Refuse/Recycling Collection	\$640,836	\$655,993	\$669,987	\$689,096	\$689,096	\$689,096	\$689,096	\$0	0%
Bulky Waste Disposal	\$2,463	\$1,679	\$22,803	\$1,854	\$1,854	\$21,181	\$21,181	\$19,327	1,042.4%
Recyclable Disposal	\$0		\$70,568	\$80,000	\$80,000	\$108,750	\$108,750	\$28,750	35.9%
Refuse Disposal	\$351,007	\$353,328	\$354,589	\$365,583	\$365,583	\$511,500	\$511,500	\$145,917	39.9%
Hazardous Waste	\$14,680	\$15,993	\$16,804	\$13,500	\$13,500	\$16,000	\$16,409	\$2,909	21.5%
Total Expense Objects:	\$1,008,986	\$1,026,993	\$1,134,751	\$1,150,033	\$1,150,033	\$1,346,527	\$1,346,936	\$196,903	17.1%

