

# TOWN OF TOLLAND CONNECTICUT



## FY 2015-2016 OPERATING AND CAPITAL BUDGET INCLUDING 5 YEAR CAPITAL IMPROVEMENT PLAN

Adopted May 5, 2015

*Affirmative Action/Equal Opportunity Employer*



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

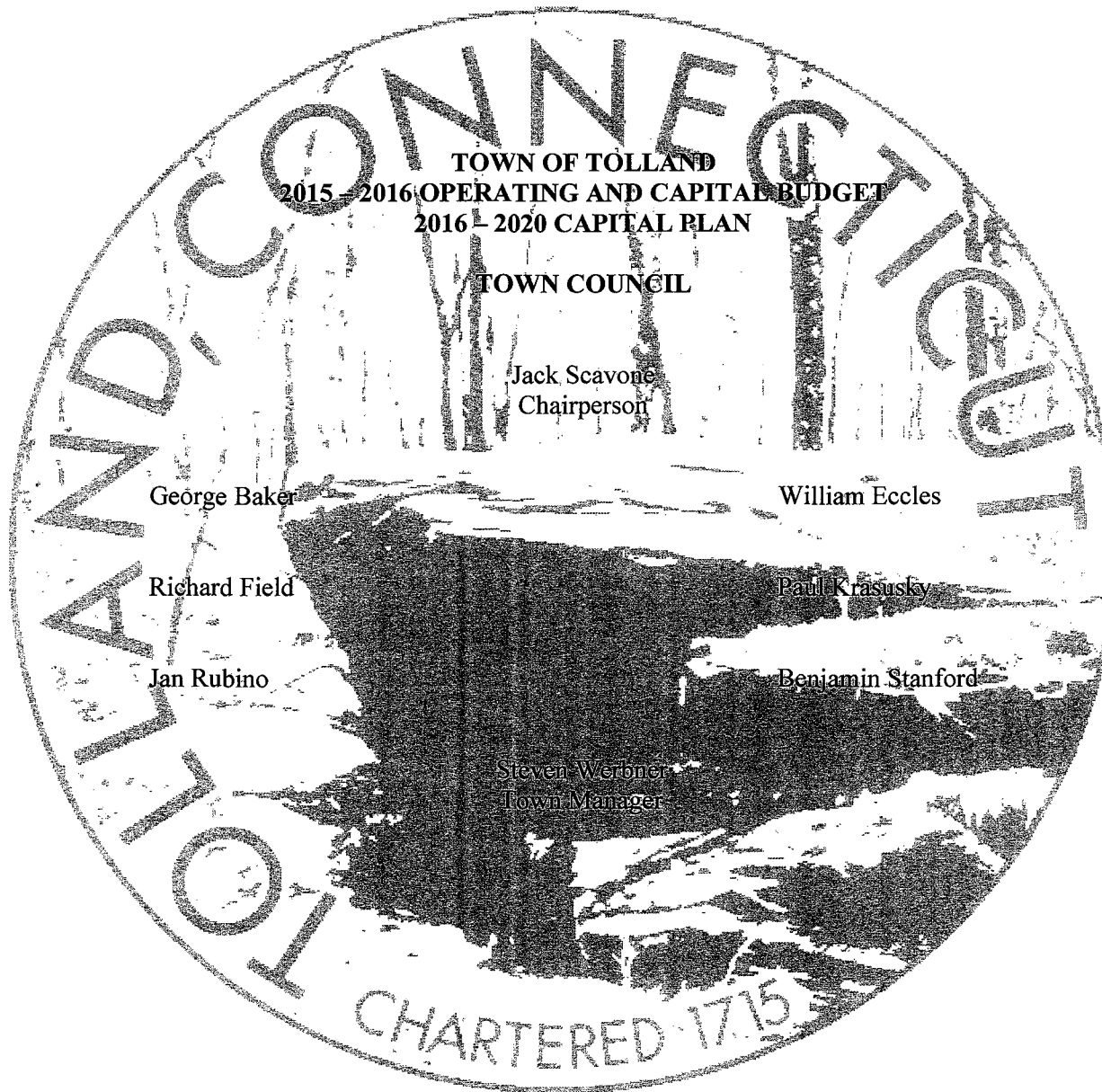
PRESENTED TO

**Town of Tolland  
Connecticut**

For the Fiscal Year Beginning

**July 1, 2014**

Executive Director



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

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May 6, 2015

Dear Residents:

The budget for Fiscal Year 2015/2016 is adopted at a time of great uncertainty regarding the impact of multi-year state budget deficits as well as the impact this year of the State mandated property revaluation. The current legislative session which ends in June has before it a number of legislative initiatives which could have a significant impact on both the Town and Board of Education budget. Issues such as the property tax structure, certain new unfunded state mandates, motor vehicle tax, Resident Trooper funding and the funding for special education are just some of the issues we will be watching closely as the legislative session progresses.

The Town's Assessor, Jason Lawrence, has recently completed the State mandated revaluation in-house saving the Town thousands of dollars in the process. A revaluation does not raise revenue, it redistributes the tax burden based on the current value of the property. It has been five (5) years since the last revaluation. During that time the real estate market has been changing with increases to some properties and decreases to others. As a result this may cause inequities in values. Eighty nine percent (89%) of the properties in Tolland have decreased in value between 1%-10% due to market forces over the five year period of time. In total the Town's Grand List of taxable property declined by 3.51% or a loss of \$1,418,664 in actual tax dollars. In comparison, Coventry, which is on the same revaluation cycle, had a decline of approximately 7% in their Grand List. With a decline in the Grand List a corresponding increase in the mill rate must occur in order for there to be sufficient tax dollars to fund current and/or future budgetary expenses. The final impact of the revaluation on each homeowner will vary greatly depending on your new assessment, the value of any cars owned and the adopted mill rate. On our website, [www.tolland.org](http://www.tolland.org), you can find a tax calculator that will allow you to determine the impact of the revaluation and this budget on your property tax payments.

The recently released Governor's budget basically maintained the amount of general fund related state aid that we receive at an equal level. A reduction was made to the Education Cost Sharing Grant revenue in the amount of \$16,388 to take into consideration possible interim grant funding adjustments that can occur after final excess cost data is provided to the State Department of Education. Adjustments in other revenues excluding State aid and tax revenue results in an increase in overall revenue in the amount of \$69,757. The Governor has further proposed that we pay 100% of the cost of the Resident Trooper Program rather than the current 70% Town/30% State split. This split in payment recognized that the State Police had a cadre of Officers who could be called to address State concerns at any time such as activity on the highway or other State roads as well as the amount of time Resident Troopers are involved with mandated training and not available to Towns. This change for the current compliment of Resident Troopers would result in an addition of \$228,932 to our budget as well as \$46,063 to the Board of Education for the School Resource Officer. This is a major financial impact to the Town and one which may necessitate that we begin to explore options for providing Police services. The total salary with fringe benefits for a Resident Trooper is approximately \$190,000 and increasing on a yearly basis. To partially offset this increased cost, the Council will consider reducing by one the number of Resident Troopers serving the Town as well as the Sergeant leaving three (3) Resident Troopers. This scenario still requires that we budget an additional \$38,327 toward this function. Our proposal would leave money in the Board of Education to hire a School Resource Officer using someone other than a State Trooper at a much lesser cost. In addition we are budgeting \$11,673 to use toward a study of options which the Town may have for providing Police services.

Unfortunately with no new State revenues, other changes in charges from the State, and only a modest increase in revenues overall, the pressure on property taxes to fund local expenditures increases. As we have on a regular basis over the last five years, both the Town and Board of Education responding to the economic times have minimized, to the extent practical, expenditures while doing everything possible to retain or improve upon the quality of programs and services offered. Our budget philosophy is to focus on our ability to sustain over time essential services and programs and to address absolute needs in a prioritized manner. This community over the last three years has had percentage increases in the mill rate of 1.46% which is

considerably lower than the average consumer price index for the same period of 2.0%. In addition increases in general government spending averaged 1.78%. Tolland has certainly done its part to be fiscally responsible during that period of time.

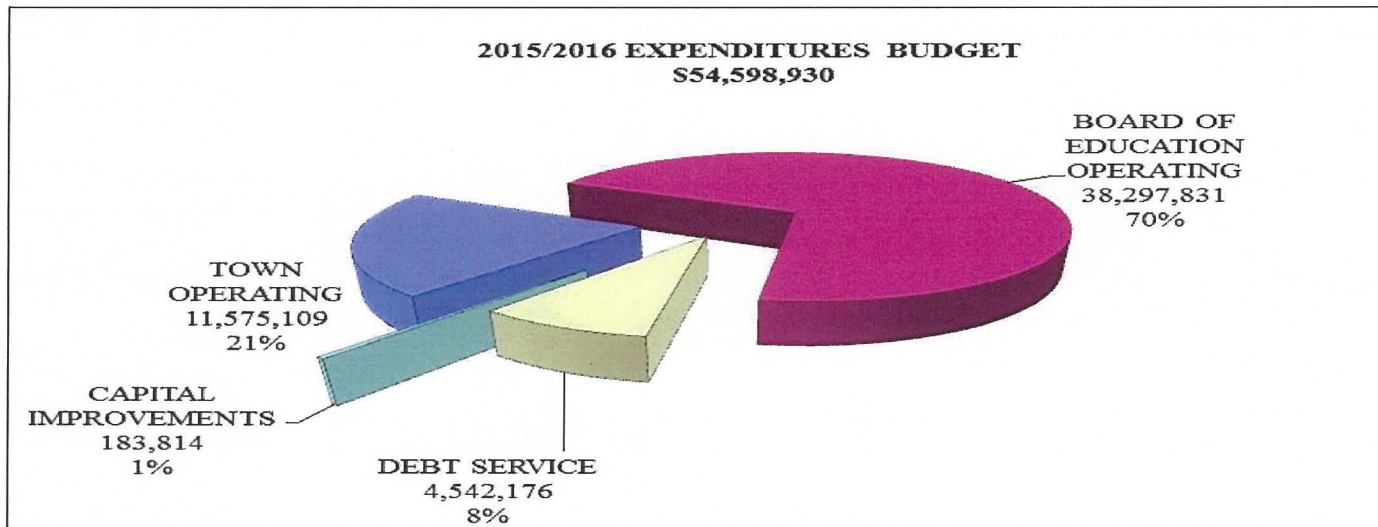
While holding the line on expenditures, the Town, through the dedicated leadership of its employees, has been able during the current fiscal year to achieve many significant results including:

- Reaffirmed its Triple A Financial rating from Standard and Poor's which places us in a category with only a few other Towns in the State such as West Hartford, Ridgefield, Greenwich, Avon and Farmington.
- Completed energy improvements at school facilities to be paid from future energy savings.
- Addressed the needs of the community during a very difficult winter season.
- Completed the State mandate Property Revaluation in-house saving the Town thousands of dollars in the process.
- Started the design of the expansion of the Library into the former Hicks Gymnasium with construction to commence in early summer.

In preparing this budget we have worked closely with the Board of Education. We applaud the Board's direction and open approach to budgeting and their vision for improvements to the school system. We fully understand the need of the Board of Education to address long standing budget, facility, safety, technology and curriculum issues, none of which, unfortunately, can be addressed without significant monetary expenditures.

For us to continue the quality of services offered at all levels of our Town government will require that we face economic and other challenges directly, acknowledge them and decide a course of action acceptable to the community. It will be difficult for the Town to sustain the quality of services offered without an increase in expenditures that is at least more reflective of the CPI and makes up to some extent for the conservative approach taken over the last five years due to the necessity of the times. We certainly recognize the need to balance spending with the pressures that it places on an already overburdened property tax. We believe the spending and tax recommendation put forth does exactly that in addressing the absolute needs of this community while minimizing to the extent possible the increase in the property tax.

**Therefore, the adopted budget addresses absolute needs of the Town and Board of Education, while at the same time, limits overall expenditure increases to 2.68% with Town operating expenses being an increase of 1.91% and the Board of Education an increase of 2.98%. The tax increase necessary to support this budget, to address the impacts of the Revaluation and corresponding decrease in the Grand List as well as reduced revenues is a 2.31 mill increase.**



The Town budget is not constructed so that it can withstand additional reductions without significant program implications. Town programs and line items have been reviewed numerous times over the last several months in an effort to minimize expenses. The Town's expenditures, even taking into consideration the increased cost of personnel, health insurance and commodities, remains at levels similar to that budgeted in 2009. This budget proposes Town operating expenditures at \$11,575,109 which is considerably lower than the Statewide average for Towns with populations between 10,000-30,000 which is \$23,274,052. In order to achieve Town expenditure levels recommended over the last five years has resulted in an approximate 9% reduction in the size of Town staff. In this budget we have approved the expansion of two positions, the Part-Time Deputy Fire Marshal and the Part-Time Custodian at the Town Hall to Full-Time. The Deputy Fire Marshal is needed to allow us to meet State mandated property inspections while the expansion of the hours of the Custodian are necessitated by the expansion of the Library, the needs not being met at the Town Hall and the requirements of cleaning at the Recreation Center. The cost impact with fringe benefits for these two positions is \$52,861 and \$23,442 respectively.

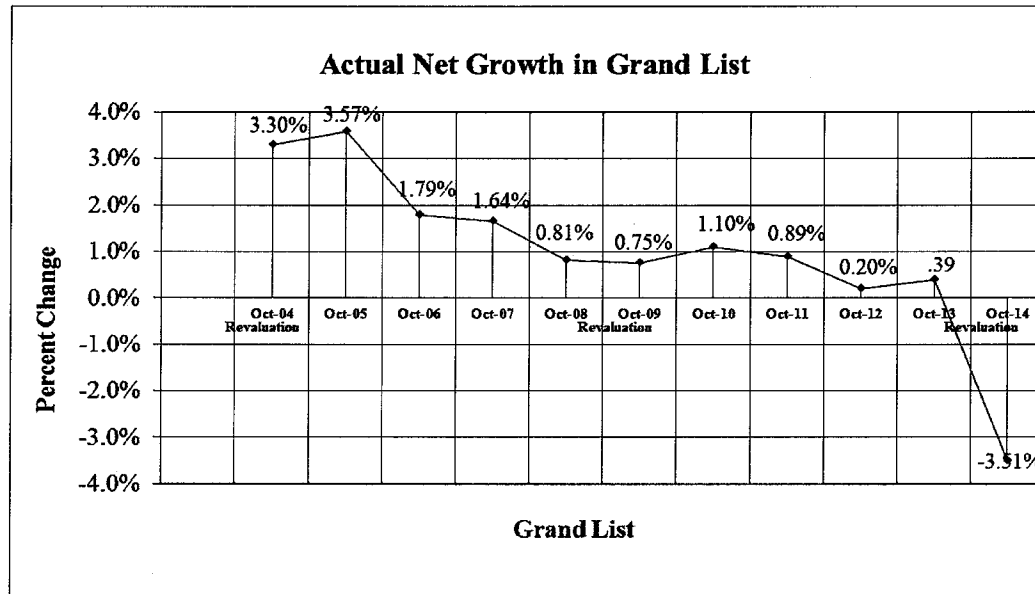
Other expenditure drivers in the Town operating budget include:

- Insurances - \$6,277
- Salaries - \$264,504
- Utilities - \$61,478
- Street sweeping - \$26,000
- Revaluation - \$20,000 (1/5 of the cost of next full physical revaluation)
- Technology Support and Improvements - \$33,414
- Capital Improvements - \$97,358

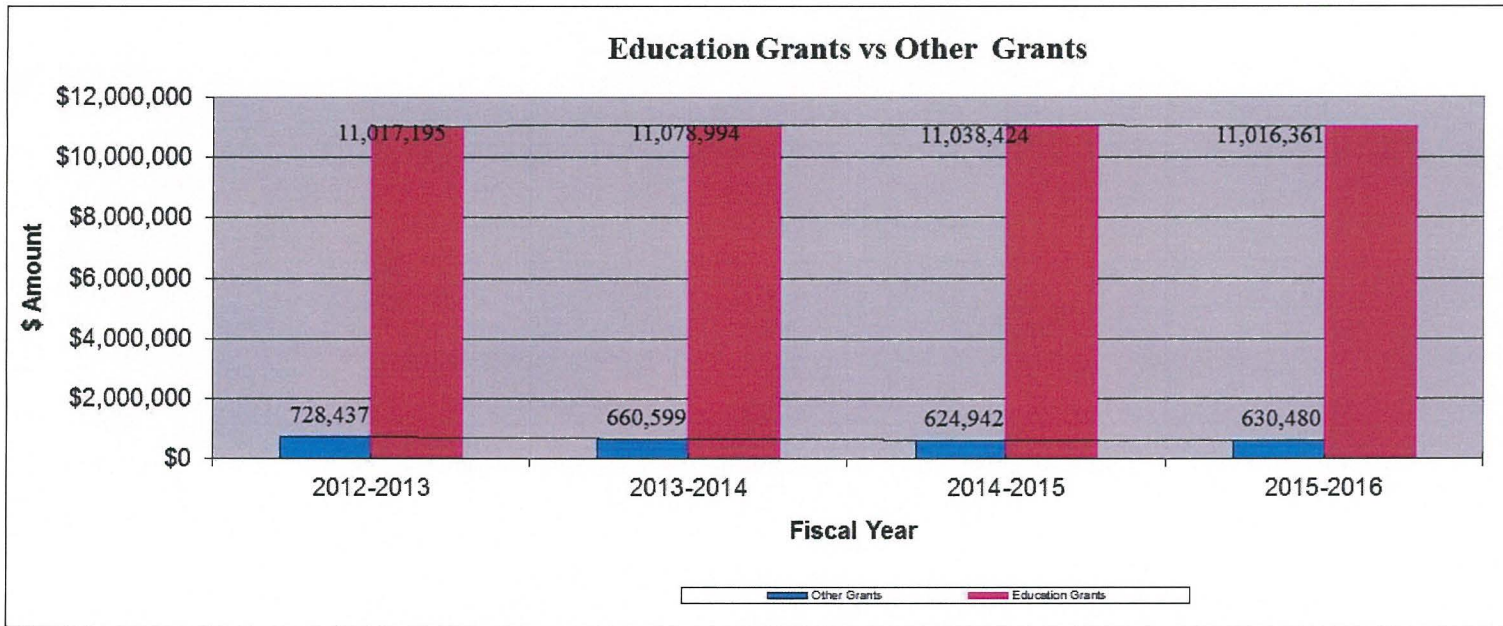
Major initiatives addressed as part of this budget are as follows:

- Expansion of the Library into the Hicks Gymnasium area.
- Expansion and renovation of the Highway Garage.

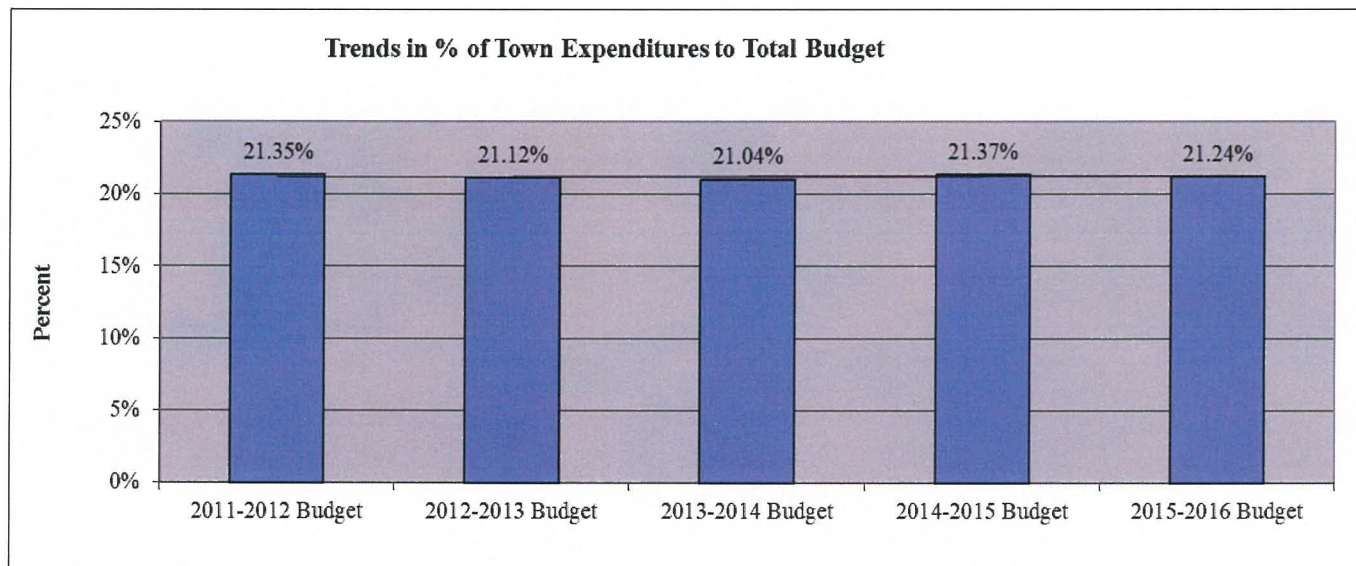
- Development of a cooperative Facility Management arrangement with the Board of Education.
- Implementation of the Town's Five-Year Technology Plan.
- Enhance the capabilities of Public Safety's ability to address State mandated inspections of property with the creation of a Full-Time Deputy Fire Marshal position.
- The conversion of the former Parker School to 37 units of Elderly Housing.

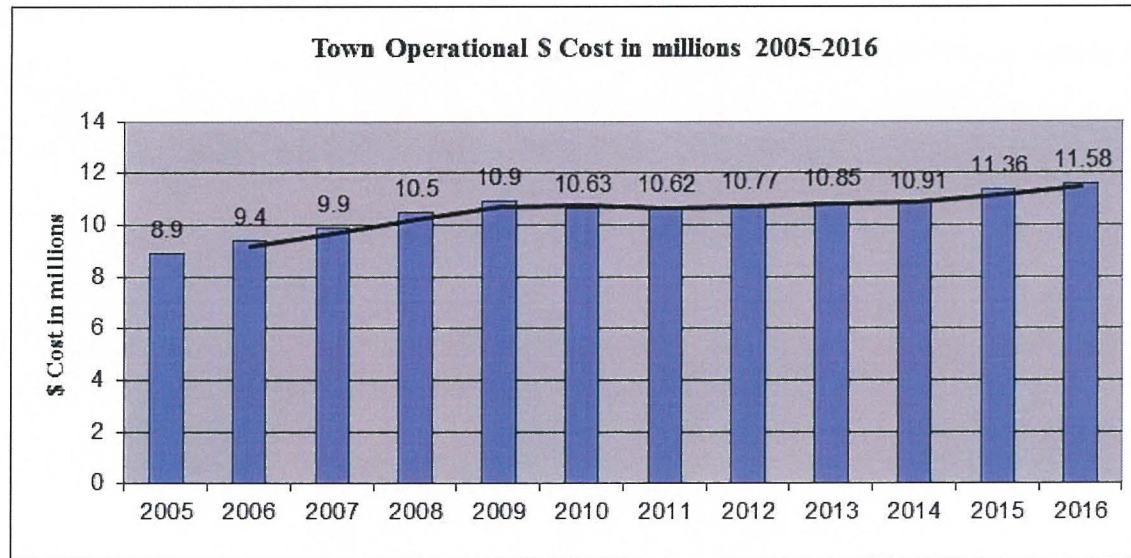


It would be unrealistic to expect over the next several fiscal years any substantial growth in state aid to lessen the burden on our local taxpayers, who are already overburdened by reliance on property tax as the main source to fund municipal expenses. While current revenue projections are on target, it should be remembered that revenues have been budgeted at reduced amounts from the previous years. For example in 2007-08, we received \$419,106 in interest income. Today we are budgeting \$40,000. Pequot funds were at \$87,657 and next year they are \$44,365. Conveyance tax was at \$191,624 and next year is projected to be \$130,000. Yet, even with this continued decrease in revenue, Town expenditures have increased only slightly so that the impact on taxes is minimized. To help offset the loss of revenue, we have included the use of fund balance in the next fiscal year in the amount of \$250,000. Use of fund balance should be carefully monitored and should only be used as a source of revenue in extraordinary economic times such as those which have encountered over the last several years. Fortunately, while use of fund balance has been programmed over the last several years, we have not had to use the funds as a revenue source due to other revenue increases or expenditure decreases. Hopefully that trend will continue and over the next several years we can further reduce our reliance on fund balance as a source of revenue.



The Town's ability to produce a budget with a limited expenditure increase is only made possible as a result of the compounding impact of actions taken in the past years as well as adjustments for the next fiscal year. Examples of actions taken over the last few years which are continuing to provide cost relief are the bidding of refuse collection and disposal and movement to automated collection, single stream recycling and reductions in bulky waste pick-up and reductions in staff over the last few years has resulted in an employee count which is 5.84 less today at 78.06 FTEs than the 83.90 FTEs six years ago.



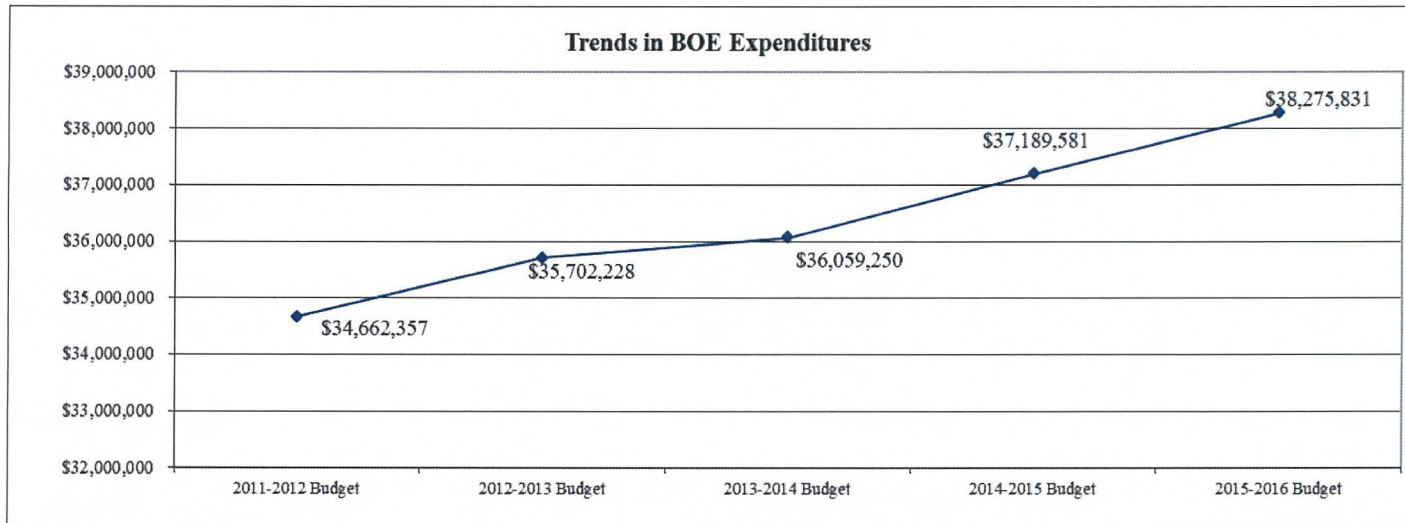
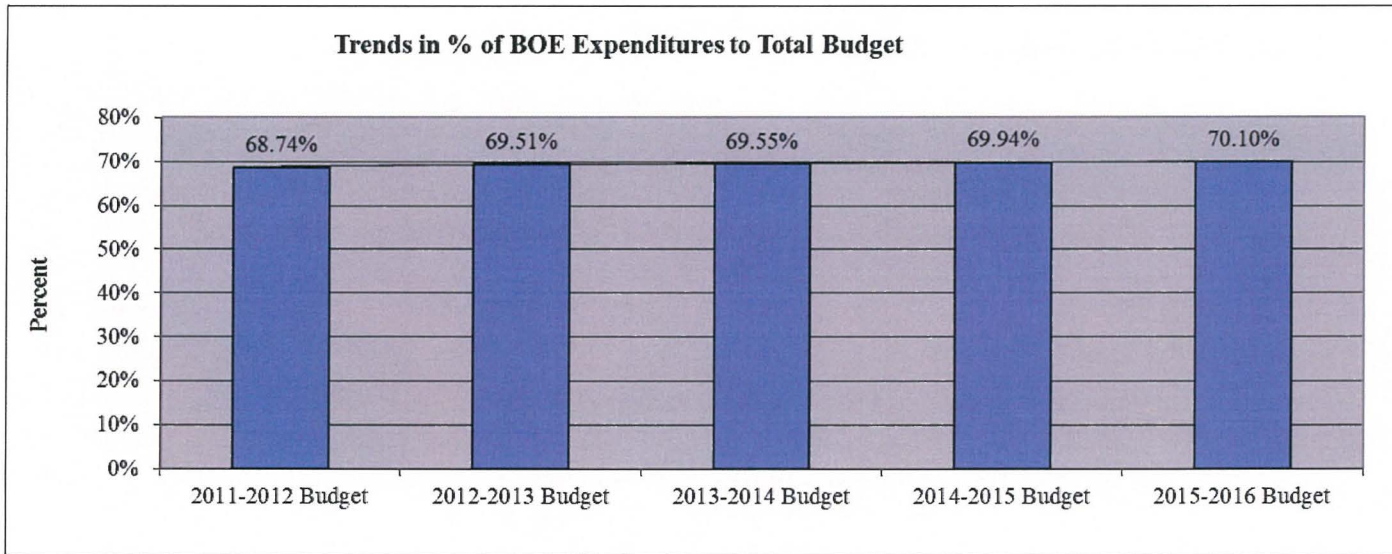


**The recommended funding level for the Board of Education is \$38,297,831 or 2.98% over current year budgeted amounts. The total dollar increase is \$1,108,250.**

The Superintendent of Schools has addressed the reduction in school population by reducing 15 positions. The Superintendent has also had to address the practice started several years ago of using available current year dollars to “buy down” future year recurring expenses. In the current fiscal year the 3.44% increase in the Board of Education budget is supplemented by the use of some \$392,646 for this purpose.

The reduction in the Board of Education from the 3.44% increase requested to the 2.98% which we have adopted is a reduction of \$171,530. This reduction can be achieved through a savings in the insurance premium as a result of claim experience, revised trend assumptions, reserve balance and a reduction in the dental rate. The remainder of the decrease is from savings resulting from the final Other Post Employment Benefits (OPEB) analysis that was finalized after the submission of the Education Budget. The analysis resulted in a lower annual required contribution. These reductions have been verified with Dr. Willett and staff and will not impact his budget plan.

We applaud the Superintendent and Board of Education for their ability to continually provide a high quality of education services with one of the lowest per pupil expenditures in the State. Based on information provided by the school system, residents should continue to be pleased that in almost every category students’ standardized test scores exceed Statewide levels as well as schools in our reference group. Unfortunately, a Task Force studying the manner in which education funding is dispersed Statewide has recommended that Tolland’s major education grant be at best level funded moving forward and possibly reduced by as much as 8% in future years. In the next fiscal year Tolland is projected to receive \$10,886,097 from this grant source which includes a possible interim reduction for final educational expense numbers for Special Education Excess Cost. In our opinion, with no additional State assistance for education funding, it will be difficult to provide on a yearly basis the type of funding which the Board of Education feels is necessary to fully support our education system. To ensure that Tolland can continue to offer a high level of education programming, at an affordable cost, will necessitate continued discussions between the Board of Education and Town Council concerning additional ways to save money in those line items not directly related to education programs and to have plans in place to take advantage of funding opportunities.



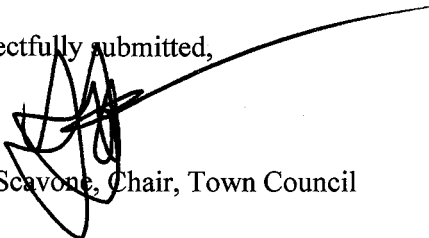
The Town is fortunate to have a strong cadre of highly qualified and dedicated Town employees. Several years ago we changed the method of compensation for unaffiliated employees to one based solely on merit. Based on the economic realities, we are recommending an average of not more than 3% for all employees involved. It is important for succession purposes and for fair compensation that we ensure going forward that our ranges and salaries within ranges are competitive with the general marketplace. Therefore we are also approving that the maximum of the ranges also be increased by 3%.

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

Elected and appointed officials, Town employees and residents all have the best interest of the community in mind when deliberating on budget matters. The monetary and operations issues which we face are significant as we strive to find a cost effective way to continue to make our community a desirable place to live, attend school and conduct business. To maintain a vibrant municipal government and a growing community we must all come together and recognize that the type of sacrifices we are being asked to make at this time will in the long run bring about a stronger community, state and nation. We thank all residents for their involvement in the budget process.

The input of staff has been critical to the development of this document. We wish to express thanks to Town Manager, Steven R. Werbner, Finance Director, Lisa A. Hancock, Director of Administrative Services, Mike Wilkinson, Assistant Finance Director and Treasurer, Agata Herasimowicz, Executive Assistants, Lynn Bielawiec and Kim Kowalyshyn who were invaluable during this process and Accountant, Laura Schwabe who has input much of the financial data.

Respectfully submitted,



Jack Scavone, Chair, Town Council



<b>TOWN OF TOLLAND GENERAL FUND BUDGET SUMMARY</b>					
2013-2014 Final Budget	2014-2015 Adopted Budget	<b>BUDGET APPROPRIATIONS:</b>	2015-2016 Manager Proposed	2015-2016 Adopted Budget	<b>PERCENT CHANGE FROM PRIOR BUDGET</b>
2,639,763	2,801,870	General Government	2,836,928	2,836,928	
331,355	353,538	Planning and Community Development	354,117	354,117	
811,615	827,609	Community Services	923,295	923,295	
4,369,806	4,435,067	Public Works and Environmental Maintenance	4,463,412	4,485,412	
1,639,227	1,837,843	Public Safety Services	1,872,685	1,872,685	
1,078,706	1,101,692	Finance and Records	1,124,672	1,124,672	
<b>10,870,472</b>	<b>11,357,619</b>	<b>TOTAL -- TOWN GOVERNMENT</b>	<b>11,575,109</b>	<b>11,597,109</b>	2.11%
35,984,033	37,189,581	Board of Education Operations	38,297,831	38,275,831	
<b>35,984,033</b>	<b>37,189,581</b>	<b>TOTAL -- BOARD OF EDUCATION</b>	<b>38,297,831</b>	<b>38,275,831</b>	2.92%
<b>46,854,505</b>	<b>48,547,200</b>	<b>TOTAL OPERATING TOWN AND BOARD OF EDUCATION</b>	<b>49,872,940</b>	<b>49,872,940</b>	2.73%
4,744,210	4,542,176	Debt Service	4,542,176	4,542,176	0.00%
166,991	86,456	General Fund Contribution for Capital Improvements	183,814	183,814	112.61%
<b>4,911,201</b>	<b>4,628,632</b>	<b>TOTAL -- CAPITAL IMPROVEMENTS/DEBT SERVICE</b>	<b>4,725,990</b>	<b>4,725,990</b>	
<b>51,765,706</b>	<b>53,175,832</b>	<b>TOTAL TOWN APPROPRIATIONS</b>	<b>54,598,930</b>	<b>54,598,930</b>	2.68%
12,722,722	12,876,860	<b>LESS:</b> Estimated Revenues from Non-Tax Sources	12,935,101	12,935,101	
386,042	259,000	<b>LESS:</b> General Fund Balance Applied	250,000	250,000	
38,768,306	40,039,972	<b>AMOUNT TO BE RAISED BY CURRENT TAXES</b>	41,413,829	41,413,829	
<b>51,877,070</b>	<b>53,175,832</b>	<b>TOTAL TOWN REVENUES</b>	<b>54,598,930</b>	<b>54,598,930</b>	
1,295,852,986	1,300,921,026	<b>NET GRAND LIST</b>	1,255,231,338	1,255,231,338	
8,237,875	7,838,334	<b>LESS: Senior Tax Relief Program</b>	8,200,000	8,200,000	
3,500,000	3,525,000	<b>LESS: Corrections, and Assessment Appeals</b>	7,020,000	7,020,000	
500,000	500,000	<b>PLUS: New Construction</b>	700,000	700,000	
12,500,000	12,500,000	<b>PLUS: Motor Vehicle Supplement</b>	13,250,000	13,250,000	
<b>1,297,115,111</b>	<b>1,302,557,692</b>	<b>NET TAXABLE GRAND LIST</b>	<b>1,253,961,338</b>	<b>1,253,961,338</b>	
<b>1,284,143,960</b>	<b>1,289,532,115</b>	<b>NET ADJUSTED COLLECTIBLE GRAND LIST @ 99.0%</b>	<b>1,241,421,725</b>	<b>1,241,421,725</b>	
30.19	31.05	<b>MILL RATE</b>	33.36	33.36	7.44%

### THREE YEAR REVENUE AND EXPENDITURE COMPARISON

	2013-2014 Actual	2014-2015 Adopted Budget	2015-2016 Adopted Budget	\$ Change 2014/15 to 2015/2016	% Change 2014/15 to 2015/2016
PROPERTY TAXES	39,438,199	40,577,886	41,947,752	1,369,866	3.38%
STATE & FEDERAL GRANTS	660,599	624,942	630,480	5,538	0.89%
LICENSES, PERMITS & FEES	209,524	229,100	352,600	123,500	53.91%
CHARGES FOR CURRENT SERVICES	416,337	381,480	341,737	(39,743)	-10.42%
INVESTMENT INCOME/OTHER REVENUE	147,721	65,000	60,000	(5,000)	-7.69%
EDUCATION GRANTS	11,078,994	11,038,424	11,016,361	(22,063)	-0.20%
CONTRIBUTION FROM FUND BALANCE	-	259,000	250,000	(9,000)	-3.47%
<b>REVENUE TOTALS</b>	<u>51,951,374</u>	<u>53,175,832</u>	<u>54,598,930</u>	<u>1,423,098</u>	<u>2.68%</u>
TOTAL TOWN OPERATING	10,870,472	11,357,619	11,597,109	239,490	2.11%
BOARD OF EDUCATION OPERATING	35,984,033	37,189,581	38,275,831	1,086,250	2.92%
DEBT SERVICE	4,744,210	4,542,176	4,542,176	-	0.00%
CAPITAL IMPROVEMENTS	166,991	86,456	183,814	97,358	112.61%
<b>EXPENDITURES TOTALS</b>	<u>51,765,706</u>	<u>53,175,832</u>	<u>54,598,930</u>	<u>1,423,098</u>	<u>2.68%</u>

**GENERAL FUND FINANCIAL RESULTS AND ADOPTED BUDGET**

	2011-2012	2012-2013	2013-2014	2014-2015 Adopted Budget	2014-2015 Estimated Actual	2015-2016 Adopted Budget
	Actual	Actual	Actual			
<b>Revenues:</b>						
Property taxes	\$ 38,322,762	39,100,634	39,438,201	40,577,886	40,584,903	41,947,752
Intergovernmental	12,316,872	11,745,632	11,739,593	11,663,366	11,682,309	11,646,841
Charges for services, Licenses, Permits and Fees	580,757	604,168	682,762	610,580	659,292	694,337
Investment income	48,551	58,432	63,549	20,000	20,000	40,000
Other revenues	20,197	24,951	78,755	45,000	45,000	20,000
<b>Total revenues</b>	<b>51,289,139</b>	<b>51,533,817</b>	<b>52,002,860</b>	<b>52,916,832</b>	<b>52,991,504</b>	<b>54,348,930</b>
<b>Expenditures:</b>						
<b>Current:</b>						
Administrative	2,426,893	2,531,429	2,639,763	2,801,870	2,736,785	2,836,928
Planning and community development	354,477	361,990	331,355	353,538	355,379	354,117
Community services	860,832	866,631	811,615	827,609	854,690	923,295
Public works	4,529,746	4,505,476	4,354,806	4,420,067	4,497,684	4,470,412
Public safety services	1,530,589	1,582,877	1,637,227	1,827,843	1,837,457	1,862,685
Record and financial services	887,126	903,899	848,235	909,802	930,532	971,623
Contingency and other	117,398	67,518	230,471	191,890	120,092	153,049
Disaster Recovery- Storms Irene & Alfred Board of Education	558,479 34,667,151	67,518 35,685,928	230,471 35,984,033	191,890 37,189,581	120,092 37,189,581	153,049 38,275,831
Debt service	4,751,795	4,642,785	4,744,210	4,542,176	4,542,176	4,542,176
<b>Total expenditures</b>	<b>50,684,486</b>	<b>51,148,533</b>	<b>51,581,715</b>	<b>53,064,376</b>	<b>53,064,376</b>	<b>54,390,116</b>
<b>Excess of Revenues over Expenditures</b>	<b>604,653</b>	<b>385,284</b>	<b>421,145</b>	<b>(147,544)</b>	<b>(72,872)</b>	<b>(41,186)</b>
<b>Other Financing Sources (Uses) :</b>						
<b>Sources:</b>						
Bond Premium	140,862	59,681				
Cancellation of prior year purchase orders	15,520	6,440	5,427			
Contribution of fund balance				199,320	33,877	250,000
Contribution of fund balance -Bond Premium Restricted Funds Use				59,680	59,680	
Contribution of Fund Balance for Storm Fund Assigned Balance						
<b>Uses:</b>						
Additional appropriation bond premium						
Transfer to Capital Improvement fund from General Fund	(247,310)	(171,877)	(166,991)	(86,456)	(86,456)	(183,814)
Transfers out (General Fund to new Storm Reserve Fund)		(121,976)				
Transfers out (Dog and Sewer Fund)	(18,500)	(17,000)	(17,000)	(25,000)	(25,000)	(25,000)
Transfers out (Education Reserve Fund)					(75,217)	
<b>Net other financing (Uses) Sources</b>	<b>(109,428)</b>	<b>(244,732)</b>	<b>(178,564)</b>	<b>147,544</b>	<b>(93,116)</b>	<b>41,186</b>
<b>Excess of Revenues and Other Financing Sources over Expenditures and Other Financing Uses</b>	<b>495,225</b>	<b>140,552</b>	<b>242,581</b>	<b>-</b>	<b>(165,988)</b>	<b>-</b>
<b>Fund Balance at Beginning of Year</b>	<b>6,434,332</b>	<b>6,929,557</b>	<b>7,070,109</b>	<b>7,312,690</b>	<b>7,312,690</b>	<b>7,146,702</b>
<b>Fund Balance, budgetary basis at End of Year</b>	<b>\$ 6,929,557</b>	<b>7,070,109</b>	<b>7,312,690</b>	<b>7,312,690</b>	<b>7,146,702</b>	<b>7,146,702</b>
<b>Fund Balance as a percentage of budgetary expenditures</b>	<b>13.6%</b>	<b>13.8%</b>	<b>14.13%</b>	<b>13.75%</b>	<b>13.4%</b>	<b>13.1%</b>
<b>Fund Balance, GAAP basis:</b>						
Encumbrances included as expenditures in budgetary basis	950,046	584,517	841,763	584,517	886,000	886,000
Prior year Encumbrances	159,434	251,941	240,651	251,941	200,000	200,000
<b>Assigned and Unassigned fund balance, GAAP basis at the End of the Year</b>	<b>\$ 8,039,037</b>	<b>\$ 7,906,567</b>	<b>\$ 8,395,104</b>	<b>\$ 8,149,148</b>	<b>\$ 8,232,702</b>	<b>\$ 8,232,702</b>
Assigned with designation for specific purpose in future budget	(200,000)	(111,041)	(259,000)		(250,000)	(200,000)
Assigned for encumbrances	(1,109,480)	(1,086,458)	(1,082,414)		(1,086,000)	(1,086,000)
Restricted for use of Bond Premium for Debt Payments	(140,862)	(59,681)				
<b>Unassigned and available Fund Balance (GAAP Basis)</b>	<b>6,588,695</b>	<b>6,649,387</b>	<b>7,053,690</b>		<b>6,896,702</b>	<b>6,946,702</b>
<b>GAAP Basis Expenditures (Includes Teachers Retirement &amp; Excess Cost)</b>	<b>55,736,331</b>	<b>56,482,370</b>	<b>56,879,940</b>		<b>57,000,000</b>	<b>58,140,000</b>
<b>Unassigned Fund Balance as a percentage of GAAP expenditures</b>	<b>11.82%</b>	<b>11.8%</b>	<b>12.4%</b>		<b>12.10%</b>	<b>11.95%</b>

**TOWN OF TOLLAND  
PERCENTAGES OF TOTAL REVENUES AND EXPENDITURES**

<i>Revenues</i>	2010/11	2011/12	2012-2013	2013-2014	2014-2015	2015-2016
	Actual	Actual	Actual	Actual	Adopted Budget	Adopted Budget
Property Taxes	75.05	74.49	75.78	75.76	76.30	76.83
State and Federal Grants	1.44	2.68	1.41	1.22	1.18	1.15
Licenses, Permits and Fees	0.36	0.36	0.41	0.41	0.43	0.65
Charges for Current Services	0.79	0.77	0.76	0.74	0.72	0.63
Investment Interest/Other	0.27	0.44	0.29	0.09	0.12	0.11
Educational Related Grants	22.09	21.26	21.35	21.08	20.76	20.18
Use of Fund Balance	0.00	0.00	0.00	0.70	0.49	0.46
	100.00	100.00	100.00	100.00	100.00	100.00

<i>Expenditures</i>	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
<b>Town Operating</b>						
General Government	5.05	5.05	4.94	5.18	5.27	5.20
Planning & Community Development	0.74	0.74	0.70	0.63	0.66	0.65
Community Services	1.86	1.86	1.67	1.61	1.56	1.69
Public Works	9.51	9.51	8.81	8.45	8.34	8.22
Public Safety	2.94	2.94	3.09	3.17	3.46	3.43
Records/Financial	1.84	1.84	1.74	1.67	1.71	1.78
Contingency/Other	0.17	0.17	0.17	0.33	0.36	0.28
<b>Total Town Operating</b>	<b>22.11</b>	<b>22.11</b>	<b>21.12</b>	<b>21.04</b>	<b>21.36</b>	<b>21.25</b>
<b>Education</b>	<b>67.24</b>	<b>67.24</b>	<b>69.51</b>	<b>69.55</b>	<b>69.94</b>	<b>70.10</b>
<b>Debt Service</b>	<b>9.88</b>	<b>9.88</b>	<b>9.04</b>	<b>9.14</b>	<b>8.54</b>	<b>8.32</b>
<b>Capital Improvements</b>	<b>0.77</b>	<b>0.77</b>	<b>0.33</b>	<b>0.27</b>	<b>0.16</b>	<b>0.34</b>
	100.00	100.00	100.00	100.00	100.00	100.00

Mill Rate	29.15	29.15	29.99	30.19	31.05	33.36
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Grand Levy	36,412,908	36,412,908	36,412,908	38,805,334	40,444,416	41,832,151
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Mill Rate Increases	0.34	0	0.84	0.20	0.86	2.31
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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 Citizen's 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 15,216 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. Tolland was ranked 37<sup>th</sup> on Money Magazine's 2011 "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. 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. 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.

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 a National 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 18<sup>th</sup> and 19<sup>th</sup> 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 recently 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.

### ***Municipal Government***

Tolland is governed by a charter first adopted in 1973 (amended most recently in May 2004) 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/government/boards-commissions/>). The Town Manager appoints department heads. 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. The Town Engineer whether employee or through contract service provides engineering services to Planning and Community Development as well as Public Works. In addition, acts as support to the Tolland Water Commission and Water Pollution Control Authority. The Engineering function reports directly to the Town Manager.
- 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 and Animal Control Services.
- Public Works: This division includes the departments of Highway Maintenance, Parks and Facilities, Solid Waste and Recycling and Cemeteries.
- 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, snow plowing of selected routes, refuse and recyclable collection, sewer capacity and certain community services functions such as health services through the Eastern Highlands Health District. The Town is also part of a six Towns regional health insurance program that allows for benefits to be administered on a self-insured basis.

The Town of Tolland provides water and sewer services to a small sector of the community. Approximately 487 residences and 27 businesses 3 municipal buildings are serviced by the Tolland Water System, while 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, and have recently been expanded down Old Post Road to the schools and through the Gateway Zone to the new high school. The latest extension, through the Technology Corridor Zone was completed in 2011.

**Public Schools**

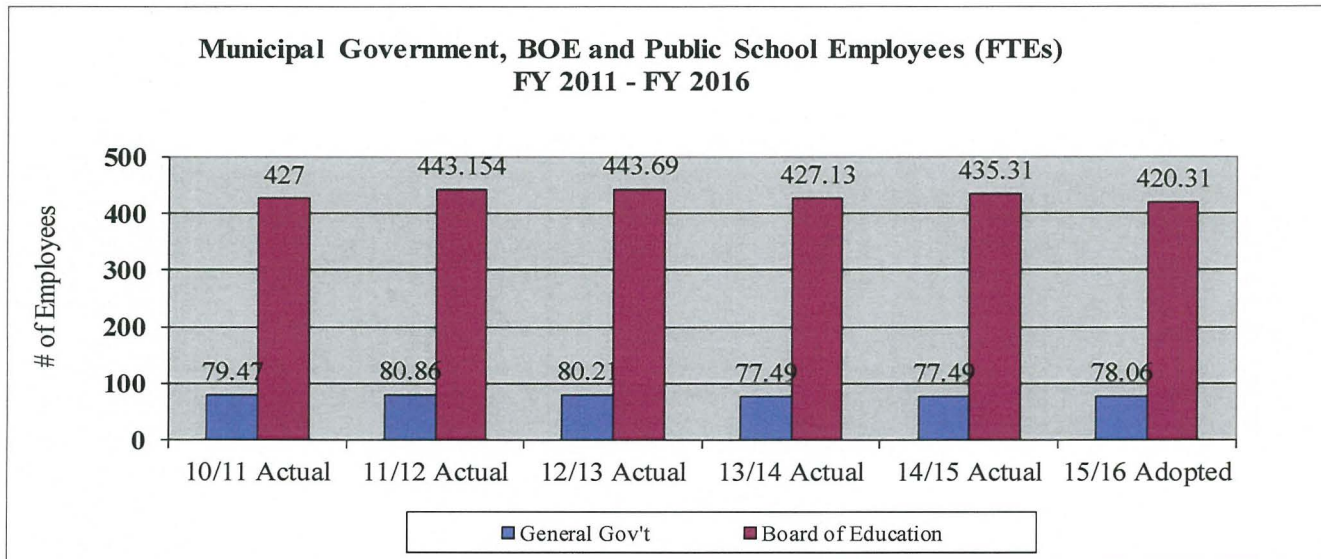
An elected Board of Education of nine members makes the policy for the Town’s kindergarten through grade twelve educational systems. It appoints the Superintendent of Schools who has responsibility for administration of the Tolland School System. Tolland schools, as of October 2014, had an enrollment of approximately 2,676 students being taught in four facilities:

Birch Grove Primary School (grades pre-K–2)	560 students
Tolland Intermediate School (grades 3–5)	581 students
Tolland Middle School (grades 6–8)	684 students
Tolland High School (grades 9–12)	851 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.

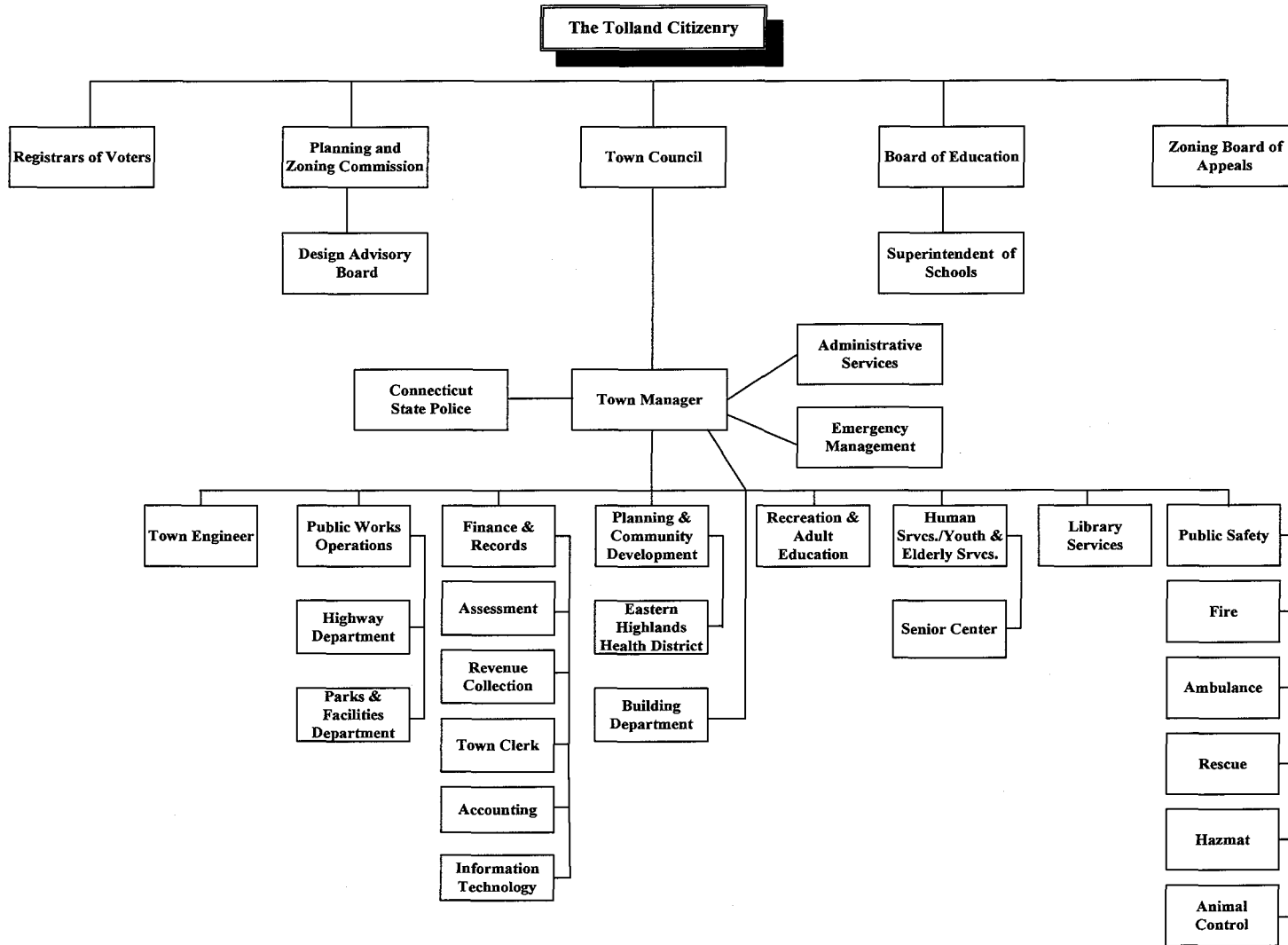


- General Gov’t Personnel includes all municipal staff, which includes Administration, Planning and Community Development, Community Services, Public Works, Public Safety, Finance and Town Engineer: 73.46 tax supported and 4.6 other self-supporting funding.
- Board of Education Personnel includes all teaching staff, support services, facilities services: 352.06 tax supported position, 68.25 Non-Board funded positions.



# Town of Tolland

## Organization Chart



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

Position Title	Actual 2012- 2013	Actual 2013- 2014	Actual 2014 - 2015	Adopted 2015- 2016	Position Title	Actual 2012- 2013	Actual 2013- 2014	Actual 2014- 2015	Adopted 2015- 2016
<b>GENERAL GOVERNMENT:</b>					<b>PUBLIC WORKS (cont.)</b>				
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	10.00	12.00	11.00	10.00
Director of Administrative Services	1.00	1.00	1.00	1.00	Custodian	.63	.60	.60	1.00
					Custodian	.50	.50	.50	.50
					Mechanic	3.00	3.00	3.00	3.00
					Truck Driver	7.00	4.00	5.00	5.00
					Equipment Operator	4.00	4.00	4.00	4.00
<b>PLANNING &amp; COMMUNITY DEVELOPMENT:</b>					<b>PUBLIC SAFETY:</b>				
Building Inspector	1.00	1.00	1.00	1.00	Public Safety Director	1.00	1.00	1.00	1.00
Administrative Secretary	.66	1.00	1.00	1.00	Asst. Public Safety Director	1.00	1.00	1.00	1.00
Director of Planning & Community Development	1.00	1.00	1.00	1.00	Firefighter/EMT	6.00	6.00	6.00	6.00
Inland Wetlands Agent/Zoning Officer	1.00	0.00	0.00	0.00	Admin. Sec. (Fire/Troopers)	1.71	1.71	1.71	1.71
Executive Secretary	1.00	1.00	1.00	1.00	Animal Control Officer	.86	.86	.86	.86
					Fire Marshal	.43	.43	0.00	0.00
					Deputy Fire Marshal	0.00	0.00	.43	1.00
<b>COMMUNITY SERVICES:</b>					<b>FINANCE &amp; RECORDS:</b>				
Asst. Director Human Services ( <i>part funded by Grant</i> )	1.00	1.00	1.00	1.00	Dir. of Finance & Records	1.00	1.00	1.00	1.00
Senior Center Director	1.00	1.00	1.00	1.00	Asst. Finance Director/ Treasurer	1.00	1.00	1.00	1.00
Elderly Outreach Caseworker	1.00	1.00	1.00	1.00	Accountant II	1.00	1.00	1.00	1.00
Director of Human Services	1.00	1.00	1.00	1.00	Senior Account Clerk/IT Technician	1.00	1.00	1.00	1.00
Human Services Case Manager	1.00	1.00	1.00	1.00	Assessor	1.00	1.00	1.00	1.00
Administrative Secretary-Human Services	.71	.71	.71	.71	Deputy Assessor	1.00	1.00	1.00	1.00
Library Director	1.00	1.00	1.00	1.00	Assessment Technician	1.00	1.00	1.00	1.00
Adult Services/Reference Librarian	1.00	1.00	1.00	1.00	Collector of Revenue	1.00	1.00	1.00	1.00
Children/Young Adult Librarian	1.00	1.00	1.00	1.00	Asst. Collector of Revenue	2.00	2.00	2.00	2.00
Technical Services Assistant/Coordinator	1.00	1.00	1.00	1.00	Town Clerk/Registrar of Vital Statistics	1.00	1.00	1.00	1.00
Library Circulation Assistant	2.97	2.97	2.97	2.97	Asst. Town Clerk/Asst. Registrar of Vital Statistics	1.00	1.00	1.00	1.00
Director of Recreation & Adult Education	1.00	1.00	1.00	1.00	Registrars of Voters	.71	.71	.71	.71
Assistant Director of Recreation & Adult Education	1.00	0.00	0.00	0.00					
Administrative Secretary ( <i>funded by Recreation</i> )	1.00	1.00	1.00	1.00					
Recreation Program Specialist ( <i>funded by Recreation</i> )	0.00	0.00	0.00	.60					
<b>ENGINEERING:</b>					<b>TOTALS</b>				
Town Engineer	1.00	1.00	1.00	1.00	<b>80.21</b>	<b>77.49</b>	<b>77.49</b>	<b>78.06</b>	
Engineering Technician ( <i>funded by TWC &amp; WPCA</i> )	.69	0.00	0.00	0.00					
Administrative Secretary	.34	0.00	0.00	0.00					
<b>PUBLIC WORKS:</b>									
Public Works Director	1.00	1.00	1.00	1.00					
Public Works Supervisor	2.00	2.00	2.00	2.00					
Executive Secretary-Parks & Facilities	1.00	1.00	1.00	1.00					
Working Foreman/Facilities Mgr. ( <i>funded by ESCO</i> )	0.00	1.00	1.00	1.00					

TOLLAND PUBLIC SCHOOLS  
2015-2016 Budget Personnel Position Summary

*Districtwide*

Staff Positions	Actual FY 2013-14	Actual FY 2014-15	Adopted FY 2015-16	Change from
<i>Birch Grove Primary School</i>				
Certified Regular Education	29.16	34.70	34.20	(0.50)
Certified Special Education	11.95	11.95	9.45	(2.50)
Non-Certified	30.38	34.88	29.88	(5.00)
<i>Tolland Intermediate School</i>				
Certified Regular Education	39.66	39.66	38.66	(1.00)
Certified Special Education	9.10	9.00	9.00	0.00
Non-Certified	14.92	14.92	14.92	0.00
<i>Tolland Middle School</i>				
Certified Regular Education	46.73	46.73	45.73	(1.00)
Certified Special Education	10.00	10.00	10.00	0.00
Non-Certified	17.33	17.33	17.33	0.00
<i>Tolland High School</i>				
Certified Regular Education	61.50	61.50	59.50	(2.00)
Certified Special Education	6.60	6.70	5.70	(1.00)
Non-Certified	9.67	9.67	9.67	0.00
<b>INSTRUCTION TOTAL</b>	<b>287.00</b>	<b>297.04</b>	<b>284.04</b>	<b>(13.00)</b>
Building Operations	20.50	20.50	20.50	0.00
Building Maintenance	3.00	3.00	3.00	0.00
<b>FACILITIES SERVICES TOTAL</b>	<b>23.50</b>	<b>23.50</b>	<b>23.50</b>	<b>0.00</b>
Business Services	5.00	5.00	5.00	0.00
Principals' Office	24.10	24.20	24.20	0.00
Superintendent's Office	3.00	3.00	3.00	0.00
Systemwide	14.32	14.32	12.32	(2.00)
<b>SUPPORT SERVICES TOTAL</b>	<b>46.42</b>	<b>46.52</b>	<b>44.52</b>	<b>(2.00)</b>
<b>TOTAL BOE FUNDED POSITIONS</b>	<b>369.42</b>	<b>367.06</b>	<b>352.06</b>	<b>(15.00)</b>
<i>Grant/Self-funded</i>				
Certified Grant Regular Education	1.52	1.49	1.49	0.00
Certified Grant Special Education	0.72	0.72	0.72	0.00
Non-Certified Grant	27.98	27.98	27.98	0.00
Family Resource Ctr Grant	1.69	1.69	1.69	0.00
FRC Before & After School Program	15.86	14.46	14.46	0.00
Food and Nutrition Services	22.440	21.910	21.910	0.00
<b>TOTAL GRANT/SELF-FUNDED POSITIONS</b>	<b>70.213</b>	<b>68.247</b>	<b>68.247</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>427.133</b>	<b>435.31</b>	<b>420.31</b>	<b>(15.00)</b>

## *Local Economy*

Although Tolland continues to be a town with strong emphasis on land preservation, it has taken great steps to expand and encourage commercial growth in the Business Park and the Gateway Design District. Over the years, the award of State grants has enabled roads to be extended in the Business Park allowing the 80,000-square-foot Dari Farms to relocate and expand its business. In addition, NESTEEL has completed an expansion of 45,000 square feet, and Wilson Woodworking has constructed a new building of 15,700 square feet. A further extension of the road within the Business Park has allowed for the creation of three additional lots, one of which was sold to Star Hill for its 140,000 square foot athletic facility. In late 2009, Star Hill Family Athletic Center began its operation and now offers residents' athletic fields, a swimming pool, fitness equipment, locker rooms and meeting rooms. Currently there are efforts to promote the development of a Solar Farm on some of the remaining properties.

The Town's Gateway Design District is in the vicinity of exit 68 off Interstate 84 which serves as the main access point to Tolland and also as the primary vehicular connection to the University of Connecticut's main campus which is approximately seven miles southeast along Route 195. Due to the expansion plans of the university, including the development of a research park, the Town anticipates the expansion of economic development opportunities in the Gateway Design District, and land masses with in the areas known as the Tolland Village Area and the Technology Campus Zone, all within close proximity to the interstate.

The Phase I of sewer expansion, a \$2.5 million project extending public sewers along Old Post Road, brought sewers to two of the Town's public schools as well as to some private residences along the way. The second extension continued from Old Post Rd. through the Gateway to the new High School. Importantly, it brought the sewer network closer to an underdeveloped commercial that constitutes the Gateway Design District, which greatly expanded the business area beginning with a commercial campus in the south-west quadrant of the Gateway Design District. This 133,000-square-foot development includes a Big Y supermarket of 60,000 square feet and three smaller business buildings housing a new branch for a bank, a medical facility, a restaurant and other retail stores. Phase III was completed in 2010 extending the sewer line farther down Route 195 in the area identified as the Technology Campus Zone. An application for a 90 unit multifamily complex in the area has been approved by Planning and Zoning Commission.

Prospects for development of the area north of I-84, now known as the Tolland Village Area, a planned Transit Oriented Development (TOD) mixed-use zone, as well as south of I-84 now known as the Technology Campus Zone are favorable. The Town has been working with property owners, developers and residents to create a vision of the development in both areas that will take advantage of public water and sewer recently installed. The Town's Planning and Zoning Commission adopted zoning regulations associated with the Technology Campus Zone in July 2012.

In addition, the Planning and Zoning Commission completed amendments to the local zoning regulations to provide more flexible standards for the development of commercial properties and to create an additional "village style" mixed-use node along Routes 30 & 74 in the westerly part of town.

The Planning and Zoning Commission has also adopted an updated Plan of Conservation and Development which includes a residential/commercial build-out analysis as well as a review of the economic development goals of the community.

Tolland's attractiveness to new business and general population, as evidenced by its growth, has been the topic of publication as of late. Government statistics show a well-educated citizenry with a median family income of \$117,646 (From Bestplaces.net). Tolland's unemployment rate decreased from 5.9% as of June 2013 to 4.6% compared at June 2014. The State of CT unemployment rate decreased from 8% (June 2013) to 6.4% as of June 2014.

## ***Major Initiatives***

The Town has completed a study of traffic improvements in the Tolland Green using funds obtained through the Capital Region Council of Governments. The Town received an STP-Urban grant for approximately \$5 million for the design and construction funds to implement recommendations with construction anticipated in 2017.

In an effort to provide more efficient services the Town over the past several years has implemented single stream recycling which allows for the sorting of recycled materials to be done at the trash plant rather than curb side. This method has increased our recycling rate by over 10% which will mean an approximate reduction in our solid waste fees of \$35,000.

The Town has almost completed a 10.2 million dollar energy improvement program in Town and Board of Education facilities. The lease payments required will be paid over 20 years from energy savings realized and guaranteed by Honeywell Corp who is overseeing all related improvements.

The Town had on the November, 2013 ballot a referendum question to allow for the expansion of the library into the former gymnasium in the Hicks Memorial Building. This expansion was approved by the voters and will provide additional programing space for the library to meet future demand for service.

The Town has recently completed the installation of an artificial turf field and lights at the high school. This project was paid for with State grants and donations from local sports groups and is proving to be a true community asset. We have also completed a concession facility and pavilion at Cross Farms Athletic complex which also was funded with State 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 state's publications Estimates of State Formula Aid to Municipalities. The Town of Tolland aggressively pursues competitive grants which unlike formula grants are discretionary grant award funds. The award process involves reviewing and selecting from the list of proposals, one which best conforms to the guidelines as proposed by the State or Federal government. Following this process, grant funds are then awarded and appropriated as revenue for the town. Please see the list below of the grants awarded to the Tolland for the last six years.

COMPARISON OF 2011 THRU 2015 STATE AND FEDERAL COMPETITIVE GRANTS								
Program/Description	2015	2014	2013	2012	2012	2011	Town's Department involved	Grantor
	Awards/Budget	Awards/Budget	Awards/Actual	Actual	Actual	Actual		
Tolland Green design of traffic calming federal grant - to be used in conjunction with STE grant adjustment			(297,000)				Planning & Develop.	DOT
Tolland Green construction of traffic calming state grant - to be used in conjunction with design grant			2,500,000				Planning & Develop.	Surface Transportation Program thru CRCOG/DOT
Design and Installation of lighting at athletic High School field -			200,000				Planning & Develop.	DEEP
Design and Installation of artificial Turf at athletic High School field -STEAP			500,000				Planning & Develop.	DEEP
Cross Farms Building with Bathroom				394,350				
Public Education - video equipment						3,082	Admin. Services	DPUC
Energy Grant - Design and Bid Documents for replacement of HVAC at the Town Hall and Energy Efficiency			20,000			67,365	Human Services	ARRA Passed Through OPM
Open Space Program approved for King, Auferin, Knofla and Luce Land Acquisition						1,073,000	↓	DEP
Clean Water Fund, sewer facility project phase I & II a public sewer in areas that may not support septic system						82,996	Human Services	ARRA Passed Through DEP
Clean Water Fund, sewer facility project phase I & II to evaluate engineering services for the Wastewater Facility Plan			44,550				Human Services	DEEP
Leaking Underground Storage Tanks Program, to clean up the site contamination at the Highway Garage				118,000			Engineering	DEEP
Community Development Block Grant/Entitlement - Hicks Memorial Center ADA Improvements					477,759		Human Services	HUD Passed Through DECD
Community Development Block Grant/Entitlement - Housing Rehabilitation for Low-to-Moderate Income residents						300,000		HUD Passed Through DECD
Community Development Block Grant/Entitlement - Housing Rehabilitation for Low-to-Moderate Income residents			300,000			300,000		HUD Passed Through DECD
Community Development Block Grant - Library ADA grant		400,000						
Library Expansion - referendum Nov 2013		1,000,000						State Library
Small Town Economic Assistance Program - Library Expansion		500,000						
Small Town Economic Assistance Program - Sewer Extension of public sewer on Rt.195 from Goose Lane to Anthony Rd						200,000	↓	OPM
FEMA grant - estimate based on 75% reimbursement rate			207,578		713,000	69,845	Public Works/Fire Dept./BOE	DEM and Homeland Security
Public Assistance Grants - supplemental equipment: station radios, laptops, flat screen TV						4,000	Fire Department	DEM and Homeland Security
Tolland Speeding and Aggressive Driving Initiative Grant to address the growth of traffic and the number of collisions	37,125					4,350	Public Safety	DOT
Youth Services Bureau - state troopers work with students to address issues of bullying, substance abuse and teen suicide		10,000	10,000	10,000	10,000		Human Services	OPM, Criminal Justice
Youth Services Bureau - Enhancement Grant support existing youth services						5,000	Human Services	SDE
Geothermal Test well - administration and coordination of feasibility study						20,000	↓	CT Historical Preservation
DOT Dial-A-Ride Grant	29,382	29,382	19,055	19,055	19,055	26,471	Human Services	Dept of Transportation
Veterans Assistance - Cemetery markers			600		300	200	Public Works	DVA
Juvenile Justice Advisory Council - Right Response CT Network	30,000						Human Services	OPM, Criminal Justice
	<b>96,507</b>	<b>1,939,382</b>	<b>3,504,783</b>	<b>541,405</b>	<b>1,220,114</b>	<b>2,156,309</b>		

***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. The 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 23, 2014	Capital Improvement Plan data for Department Heads and Boards & Commissions submitted to Manager
Month of November	Capital Budget Review Committee meetings
Week of Dec. 15, 2014	Manager submits Capital Improvement Plan to Council (by January 6 per Charter requirement)
January 8, 2015	Department Heads submit Budget to Manager (by Feb. 21 per Charter requirement)
February 12, 2015	Board of Education submits Budget to Manager (by Feb. 21 per Charter requirement)
February 19, 2015	Capital Budget Public Hearing – Council Chambers – 7:30 p.m.
March 11, 2015	Manager convenes joint meeting between Council & Board of Education (by April 11 per Charter requirement) – Council Chambers – 6:00 p.m.
March 12, 2015	Manager submits Budget to Council (by March 27 per Charter requirement)
March 12, 2015	Manager discusses Budget w/Council – Council Chambers – 7:00 p.m.
March 12, 2015	Advertise Public Hearing
March 18, 2015	Manager discusses Budget w/Council – Council Chambers – 7:00 p.m.
March 19, 2015	Manager discusses Budget w/Council – Council Chambers – 7:00 p.m.
March 26, 2015	<b><u>PUBLIC HEARING</u></b> on Manager’s Recommended Budget: Board of Education, Town Government, Capital Improvement Plan – TMS Auditorium – 7:30 p.m.

Not later than March 27<sup>th</sup>, 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 11<sup>th</sup>.

March 31, 2015	Council Discussion – Budget finalized – Council Chambers – 7:30 p.m.
April 9, 2015	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 23, 2015	<b><u>ANNUAL BUDGET PRESENTATION MEETING</u></b> – THS Auditorium – 7:30 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 27, 2015	Budget Presentation – Senior Center – 12:30 p.m.
May 5, 2015	<b>Annual Budget Referendum</b>
By May 12, 2015	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 1<sup>st</sup> 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. Within ten (10) days after approved, the Council shall fix the rate of 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]

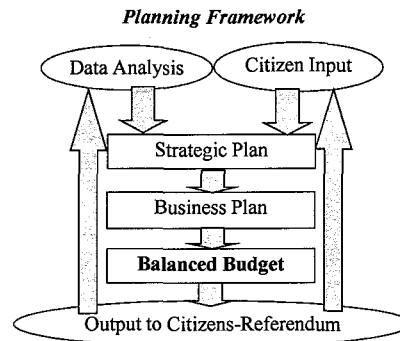
After the start of the fiscal year, the Council, by resolution, may make appropriations to be funded by grants or gifts, and other additional and supplementary appropriations not to exceed an aggregate of forty thousand dollars (\$40,000) in any fiscal year. In addition, following a public hearing, the 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. 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. 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. Below is the fiscal trend report but it is not complete as of the printing of this book. The Town has estimated a 2% increase for each of the next two years and revenues are based on the best available information and trend history. In Fiscal Year 2015-2016 the Board of Education will be undertaking a more intensive projection analysis for future expenditures. Those results will be incorporated into this trend report and then projected mill rates and budget impacts will be calculated.

# FISCAL TREND ANALYSIS OF FUTURE TOWN BUDGETS & MILL IMPACTS

FISCAL YEARS:	Adopted 2013-2014	Adopted 2014-2015	Adopted 2015-2016	Estimated 2016-2017	Estimated 2017-2018
<b>PROPERTY TAXES</b>	<b>39,280,516</b>	<b>40,577,886</b>	<b>41,947,752</b>	<b>890,500</b>	<b>890,500</b>
Current Taxes	38,390,931	39,651,847	40,971,809	??	??
Prior Year Taxes	285,000	300,000	300,000	250,000	250,000
Interest and Lien Fees	196,710	213,414	209,423	200,000	200,000
Motor Vehicle Supplement	377,375	388,125	442,020	416,000	416,000
Suspense	500	500	500	500	500
Telecommunications Access Line	30,000	24,000	24,000	24,000	24,000
<b>Subtotal – Property Taxes</b>	<b>39,280,516</b>	<b>40,577,886</b>	<b>41,947,752</b>	<b>890,500</b>	<b>890,500</b>
<b>STATE AND FEDERAL GRANTS</b>	<b>630,667</b>	<b>624,942</b>	<b>630,480</b>	<b>524,114</b>	<b>473,010</b>
Elderly Circuit Breaker	65,000	65,000	65,000	65,000	65,000
State Property Pilot	0	43,637	50,443	43,686	43,686
Interest Subsidy	35,860	28,023	20,238	13,608	15,475
Bond Subsidy	296,740	294,137	288,932	286,328	257,695
SDE/MH & AS/DEEP Grants	24,218	24,338	24,338	24,338	0
Manufacturer's Equipment Pilot	0	0	0	0	0
Civil Defense Grant	5,000	5,000	5,000	5,000	5,000
Mashantucket Pequot	0	40,904	44,365	44,154	44,154
Miscellaneous	29,393	30,000	35,000	30,000	30,000
Disability Grant	1,690	1,600	1,600	1,700	1,700
Veterans	7,200	7,300	7,500	7,300	7,300
Town Clerk record preservation	4,000	5,000	3,000	3,000	3,000
Municipal Revenue Sharing	161,566	80,003	85,064	0	0
<b>Subtotal – State &amp; Federal Grants</b>	<b>630,667</b>	<b>624,942</b>	<b>630,480</b>	<b>524,114</b>	<b>473,010</b>
<b>INVESTMENT INCOME</b>	<b>46,000</b>	<b>65,000</b>	<b>60,000</b>	<b>55,000</b>	<b>55,000</b>
Interest Income	27,000	45,000	40,000	35,000	35,000
Other Revenues	19,000	20,000	20,000	20,000	20,000
<b>Subtotal – Investment Income</b>	<b>46,000</b>	<b>65,000</b>	<b>60,000</b>	<b>55,000</b>	<b>55,000</b>
<b>LICENSE, PERMITS &amp; FEES</b>	<b>214,926</b>	<b>229,100</b>	<b>352,600</b>	<b>208,100</b>	<b>208,100</b>
Zoning Permit Fees	7,500	8,500	8,500	7,500	7,500
Building Permit Fees	160,000	180,000	300,000	160,000	160,000
Fines, Fees and Licenses	1,000	600	600	600	600
Pistol Permits	5,500	5,500	5,500	5,500	5,500
DMV Reporting Fees	10,000	8,500	12,000	8,500	8,500
Town Clerk Fees	20,000	16,000	16,000	16,000	16,000
Library Fees	10,000	10,000	10,000	10,000	10,000
Counseling Fees	926	0	0	0	0
<b>Subtotal – Licenses, Permits &amp; Fees</b>	<b>214,926</b>	<b>229,100</b>	<b>352,600</b>	<b>208,100</b>	<b>208,100</b>
<b>CHARGES FOR CURRENT SERVICES</b>	<b>383,839</b>	<b>381,480</b>	<b>341,737</b>	<b>316,300</b>	<b>316,800</b>
Planning and Zoning and IWWC	5,000	8,000	10,000	5,000	5,000
Rents/PILOTS	12,159	11,800	12,500	11,800	11,800
Property Conveyance Tax	120,000	120,000	130,000	120,000	120,000
Document Recording Fees	85,000	85,000	85,000	80,000	80,000
Map and Copy Sales	12,000	12,000	12,000	12,000	12,000
Town preservation	8,000	9,000	6,500	6,000	6,000
Zoning Board of Appeals	3,000	3,000	2,500	3,000	3,000
Public Safety Services	1,000	1,000	1,000	1,000	1,000
Solid Waste Fees	46,000	40,000	45,000	40,000	40,000
Ambulance	91,680	91,680	36,237	36,500	37,000
Notary Fees	0	0	1,000	1,000	1,000
Sewer fees	0	0	0	0	0
<b>Subtotal – Subtotal for Current Services</b>	<b>383,839</b>	<b>381,480</b>	<b>341,737</b>	<b>316,300</b>	<b>316,800</b>

# FISCAL TREND ANALYSIS OF FUTURE TOWN BUDGETS & MILL IMPACTS

FISCAL YEARS:	Adopted 2013-2014	Adopted 2014-2015	Estimated 2015-2016	Estimated 2016-2017	Estimated 2017-2018
<b>EDUCATION GRANTS</b>	<b>10,927,736</b>	<b>11,038,424</b>	<b>11,016,361</b>	<b>11,030,485</b>	<b>11,030,485</b>
Tuition					
Transportation Grant	0	126,784	121,431	120,000	120,000
Adult Education	9,766	9,155	8,833	8,000	8,000
ECS Education Grant	10,917,970	10,902,485	10,886,097	10,902,485	10,902,485
<b>Subtotal – Education Grants</b>	<b>10,927,736</b>	<b>11,038,424</b>	<b>11,016,361</b>	<b>11,030,485</b>	<b>11,030,485</b>
<b>OTHER REVENUES</b>					
<b>CONTRIBUTION FROM FUND BALANCE</b>	<b>361,042</b>	<b>259,000</b>	<b>250,000</b>	<b>200,000</b>	<b>200,000</b>
FISCAL YEARS:					
<b>TOWN OPERATING BUDGET</b>	<b>10,907,859</b>	<b>11,357,619</b>	<b>11,575,109</b>	<b>11,806,611</b>	<b>12,042,743</b>
	0.58%	4.12%	1.91%	2.00%	2.00%
<b>EDUCATION OPERATING BUDGET</b>	<b>36,059,250</b>	<b>37,189,581</b>	<b>38,297,831</b>	<b>39,063,788</b>	<b>39,845,063</b>
	1.00%	3.13%	2.98%	2.00%	2.00%
<b>TOTAL TOWN &amp; BOE OPERATING BUDGETS</b>	<b>46,967,109</b>	<b>48,547,200</b>	<b>49,872,940</b>	<b>50,870,399</b>	<b>51,887,806</b>
<b>PERCENTAGE CHANGE FOR OPERATIONS ONLY</b>	<b>0.90%</b>	<b>3.36%</b>	<b>2.73%</b>	<b>4.79%</b>	<b>6.88%</b>
<b>DEBT SERVICE</b>	<b>4,735,625</b>	<b>4,542,176</b>	<b>4,542,176</b>	<b>4,542,176</b>	<b>4,542,176</b>
	2.00%	-4.08%	0.00%	0.00%	0.00%
<b>CAPITAL IMPROVEMENT FUND</b>	<b>141,991</b>	<b>86,456</b>	<b>183,814</b>	<b>247,368</b>	<b>68,000</b>
	-17.39%	-39.11%	112.61%	34.58%	-72.51%
<b>TOTAL EXPENDITURES</b>	<b>51,844,725</b>	<b>53,175,832</b>	<b>54,598,930</b>	<b>55,659,943</b>	<b>56,497,982</b>
<b>TOTAL REVENUES</b>	<b>51,844,725</b>	<b>53,175,832</b>	<b>54,598,930</b>	<b>55,659,943</b>	<b>56,497,982</b>
<b>TOTAL CUMULATIVE VARIANCE</b>					
<b>DIFF. CY SHORTFALL OVER PY SHORTFALL</b>					
<b>REQUIRED MILL RATE TO BALANCE BUDGET</b>	<b>30.19</b>	<b>31.05</b>	<b>33.36</b>		
<b>PROJECTED MILLS INCREASE TO BALANCE BUDGETS</b>	<b>0.20</b>	<b>0.86</b>	<b>2.31</b>		
<b>PROJECTED ANNUAL TAX INCREASE (%)</b>	<b>0.667%</b>	<b>2.849%</b>	<b>7.455%</b>		

**Assumptions:**

- Grand List Decrease in Growth 3.51% for 2015-16;
- Used most recent State of CT grant information
- Worked with Planning to try to estimate potential development revenues
- Doesn't include possibility of State Legislature removing Motor Vehicle Taxes
- Debt Service is based on Debt Management Plan as associated with the FY 15-16 CIP plan
- Town and BOE expenditures are estimated to increase 2% in FY 17 and FY18
- Capital improvements are in accordance with the 5 year CIP Plan

## **Town of Tolland Long-Term Goals of Town Council – 2013-2015**

Goal 1:

**Improve appearance and functionality of Town infrastructure through various capital projects and improvements.**

*Strategy: Implement CCM's Solar PPA program (solar farm) on a Town owned property (on-going – Town Engineer)*

Goal 2:

**Improve efficiency of government operations by streamlining government functions. This will be achieved through continued efforts to evaluate current procedures and implement new protocols that can reduce time and cost required for business activities.**

*Strategy: Draft a plan that the Town Council and Board of Education can support to uncover and implement the consolidation of Town and BOE functions and services (i.e. accounting software, IT services, building operations and systems monitoring, maintenance and operations etc.). (On-going, ESCO project, Utility Fund - Finance office, Town Manager on-going)*

Goal 3:

**Develop strategic plans that will optimize the success of future efforts and operations.**

*Strategy: Implement a strategy with the Economic Development Commission, Town Council, Planning & Zoning Commission, the Development Office and the stakeholders that are sufficiently specific to allow for the proper marketing and to ensure development opportunities of the Tolland Village Area, the Tech Zone and other developable properties. (On-going, Planning and Zoning)*

*Strategy: Develop a benchmarking system of measurement that will ensure that the above goals are achieved.*

Goal 4:

**Improve existing public services for residents.**

*Strategy: Expand the review of operational policies for increased revenue potentials and/operational cost savings (i.e. the renting of Town facilities, schools, ball fields, parks to private groups, etc.) (On-going, Finance/BOE – Artificial Turf Field contract-September 2013, Finance -Revenue policy updated as of March 2014)*

## 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 \$2,062 for 2015/2016 with a five-year projected average of \$2,333.
  - b. “General Fund bonded debt as a percentage of full market value” to be capped at 4%. Tolland is at 1.71%.
  - c. “General Fund debt service as a percentage of total General Fund expenditures” to be capped at 10%. Tolland is currently at 8.30%.

- **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 8% to 17% of General Fund operating expenditures, including non-spendable, restricted, committed, assigned and unassigned.
- **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.

	Fund Balance at the Beginning of a Fiscal Year
Minus	(Expenditures + Transfers Out)
Plus	<u>Revenues + Transfers In</u>
	Fund Balance at the End of a Fiscal Year

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.

It is the Town of Tolland's policy to maintain a level of fund balance ranging from 8% to 17% of its General Fund operating budget including reserved, designated and undesignated funds. The unreserved and undesignated portion of fund balance for the General Fund at June 30, 2014 was \$7,053,690 or 12.4% of GAAP expenditures. Fund balance may be used by the Town only in accordance with the Town Charter.

Under new GASB 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
- 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.

**ANALYSIS OF GENERAL FUND BALANCE (GAAP BASIS) of 2015**

	ACTUAL 2010-2011	ACTUAL 2011-2012	ACTUAL 2012-2013	ACTUAL 2013-2014	ESTIMATED 2014-2015	ESTIMATED 2015-2016
Fund Balance, beginning of the year GAAP	7,296,427	7,811,267	8,039,037	8,395,104	8,232,702	8,232,702
Excess(Shortfall) of Revenues and Other Financing Sources						
Fund Balance, end of the year - GAAP	7,811,267	8,039,037	8,395,104	8,395,104 0	8,232,702	8,232,702
Assigned with designation for future budget		(200,000)		(199,320)	(250,000)	(200,000)
Assigned for encumbrances, end of year	(1,601,935)	(1,109,480)	(1,086,458)	(1,082,414)	(1,086,000)	(1,086,000)
Restricted for use of Bond Premium for Debt Payments		(140,862)	(170,722)	(59,680)		
<b>Unassigned, end of year</b>	<b>6,209,332</b>	<b>6,588,695</b>	<b>7,137,924</b>	<b>7,053,690</b>	<b>6,896,702</b>	<b>6,946,702</b>
GAAP Expenditures and Other Financing Uses	51,380,440	55,736,331	56,482,370	56,879,940	57,000,000	58,140,000
<b>Unassigned Fund Balance as % of Total Expenditures</b>	<b>12.09%</b>	<b>11.82%</b>	<b>12.64%</b>	<b>12.40%</b>	<b>12.10%</b>	<b>11.95%</b>
Increase (Decrease) Fund Balance	7.1%	6.1%	4.4%	0.0%	-1.9%	0.0%
Increase (Decrease) Unreserved & Undesignated Portion of Fund Balance	1.5%	2.9%	8.3%	-1.2%	-2.2%	0.7%

***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 percent 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:

	<b>Fund #</b>	<b>Fund Name</b>	<b>Reporting category</b>	<b>Fund Type</b>	<b>Basis of Accounting</b>	<b>Description of Funds Functions</b>		
<b>GOVERNMENTAL FUNDS</b>	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.		
	2010	C I BOE - BG, TIS, TMS, THS capital needs	Major Fund	Capital Projects Funds- Bonded	Modified Accrual	The Bonded Capital Projects Fund accounts for revenues to be used for major capital asset construction and/or purchases funded by debt issuances.		
	2020	C I Cap Equipment - ongoing equipment/vehicle replacement						
	2030	C I Fire & Ambulance - Emergency/Fire Service needs						
	2040	C I Parks & Rec - leisure service capital needs						
	2000	C I Administration - replacement of Town and BOE pooled vehicles and other	Major Fund	Capital Projects Funds Nonrecurring	Modified Accrual	The Capital Nonrecurring Fund accounts for revenues to be used for major capital asset construction and/or purchases funded substantially by grants and General Fund appropriations.		
	2050	C I Pub Facilities - Town's buildings needs						
	2055	C I Public Works - tree trimming						
	2060	C I Streets & Roads - road/drainage maintenance						
	2070	C I Unallocated - misc reserves for small projects						
	2300	C I CNRE Fund - reserves for nonrecurring projects						
	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.		
	3020	Business Park	Non-major / Other governmental funds					
	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					
	3051	Recreation	Non-major / Other governmental funds					
	3060	Rent Escrow	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	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					
	3100	Stone Pond Sewer Escrow	Non-major / Other governmental funds					
	3175	Conservation Green Grant	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	Non-major / Other governmental funds						
3300	Misc. Grants	Non-major / Other governmental funds						
3301	Storm	Non-major / Other governmental funds						
3223	Tolland's 300th Celebration	Non-major / Other governmental funds						
3325	Artificial Turf 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	Hicks Memorial School Trust	Non-major / Other governmental funds						

	<b>Fund #</b>	<b>Fund Name</b>	<b>Reporting category</b>	<b>Fund Type</b>	<b>Basis of Accounting</b>	<b>Description of Funds Functions</b>
<b>FIDUCIARY FUNDS</b>	4010	BOE-SEC 125	Donations, fees, fundraisings	Agency Funds	Modified Accrual - Town	The Agency Funds account for monies held on behalf of students, employees
	4020	Education	Donations, fees, fundraisings			
	4030	D.A.R.E	Donations, fees, fundraisings			
	4050	Performance Bonds	Donations, fees, fundraisings			
	4070	Senior Citizens Center	Donations, fees, fundraisings			
	4080	Student Activity	Donations, fees, fundraisings			
	4090	Teen Center	Donations, fees, fundraisings			
	4100	Library	Donations, fees, fundraisings			
	4110	Emergency	Donations, fees, fundraisings			
	4120	Youth Reserve	Donations, fees, fundraisings			
	4130	Land Preservation	Donations, fees, fundraisings			
	4140	Barn Restoration	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
	5040	Other Post Employment Benefits	Contribution from General Fund/Users	Public Trust		
<b>PROPRIETARY FUNDS</b>	6010	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.
	6050	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 accounted for Town and BOE utility costs and maintenance.
	8001	Health Insurance	Funded by Department Users	Internal Service	Accrual	The Health Insurance fund is to account for the self-insured medical activities of the Town and Board of Education.

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:**

**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.

**Bonded Capital Projects Fund** which accounts for revenues to be used for major capital asset construction and/or purchases funded by debt issuances and indirectly supported by taxes through debt service. For further discussion see the Five-Year CIP.

**Capital Nonrecurring Fund** which accounts for revenues to be used for major capital asset construction and/or purchases funded substantially by grants and General Fund appropriations. For further discussion see the Five-Year CIP.

**Dog Fund (3010)** - To account for the sales of dog tags and the expenditures of the dog warden and pound.

**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.

**Tolland Townhouse 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.

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

**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.

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

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

**Recreation (3050)** - To account for Town recreation programs.

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

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

**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.

**Education Reserve Fund (3071)** – To account for the approved allocation of Board of Education operating budget surplus and its expenditures.

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

**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.

**Tolland's 300th (3223)** – To fund the Tolland tri-centennial celebration to be held in 2015.

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

**Conservation Green Grant (3175)** - To account for funds to maintain open space.

**Tolland Library Foundation** - To utilize donations for the benefit of the Tolland Public Library.

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

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

**Traffic (3220)** – To account for State monies used for traffic enforcement.

**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.

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

**Debt Service Fund (3999)** – To provide funding and resources 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 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. Interest earnings are available to defray costs of improvements and/or maintenance expenses.

**Stevenson Scholarship (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.

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

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

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

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

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

**D.A.R.E. (4030)** - To accumulate donations to provide for the expenses of the D.A.R.E. program.

**Land Preservation (4130)** - To account for maintenance of Town-owned open space.

**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.

**Barn Restoration (4140)** – To collect monies for use to restore a local barn.

**Water (6010)** – To account for activities of the Town's water operations.

**Sewer (6050)** – To account for the maintenance needs of the sewer system, as well as to receive and remit sewer usage fees to the Town of Vernon.

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

**Storm (3301)** – To account for the revenue paid to us from FEMA and pay expenditures for various storms throughout the year.

**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 Fund (8001)** – 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

	2013-2014 Actual	2014-2015 Adopted	2015-2016 Adopted	\$ Change 2014/2015 to 2015/16 Budget	% Change 2014/2015 to 2015/16 Budget	Percentage of total budget
<b>PROPERTY TAXES</b>	39,438,199	40,577,886	<b>41,947,752</b>	1,369,866	3.38%	76.83%
<b>STATE &amp; FEDERAL GRANTS</b>	660,599	624,942	<b>630,480</b>	5,538	0.89%	1.15%
<b>LICENSES, PERMITS &amp; FEES</b>	266,427	229,100	<b>352,600</b>	123,500	53.91%	0.65%
<b>CHARGES FOR CURRENT SERVICES</b>	416,337	381,480	<b>341,737</b>	(39,743)	-10.42%	0.63%
<b>INVESTMENT INCOME/OTHER</b>	147,721	65,000	<b>60,000</b>	(5,000)	-7.69%	0.11%
<b>EDUCATION GRANTS</b>	11,078,994	11,038,424	<b>11,016,361</b>	(22,063)	-0.20%	20.18%
<b>CONTRIBUTION FROM FUND BALANCE</b>	-	259,000	<b>250,000</b>	(9,000)	-3.47%	0.46%
<b>REVENUE TOTALS</b>	<u>52,008,277</u>	<u>53,175,832</u>	<u><b>54,598,930</b></u>	<u><b>1,423,098</b></u>	<u>2.68%</u>	<u>100.00%</u>

REVENUE SUMMARY STATEMENT									
Fiscal Year 2015-2016									
2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted Budget	2014-2015 Estimated Actual	Account Code	Code Descriptions	2015-2016 Department Proposed	2015-2016 Manager Proposed	2015-2016 Adopted Budget	\$ Change 2014/2015 Adopted Budget to 2015/2016 Adopted
<b>PROPERTY TAXES</b>									
38,132,515	38,496,596	39,651,847	39,644,867	110-10	Current Taxes	41,266,570	40,971,809	40,971,809	1,319,962
356,041	321,101	300,000	275,000	110-20	Prior Year Taxes	300,672	300,000	300,000	0
209,320	199,033	213,414	200,000	110-30	Interest and Lien Fees	200,000	209,423	209,423	(3,991)
373,468	389,085	388,125	436,815	110-40	Motor Vehicle Supplement	445,200	442,020	442,020	53,895
807	2,488	500	1,050	110-50	Suspense	500	500	500	0
28,483	29,896	24,000	27,171	110-60	Telecommunications Access	24,000	24,000	24,000	0
<b>39,100,634</b>	<b>39,438,199</b>	<b>40,577,886</b>	<b>40,584,903</b>		<b>Subtotal -- Property Taxes</b>	<b>42,236,942</b>	<b>41,947,752</b>	<b>41,947,752</b>	<b>1,369,866</b>
<b>STATE AND FEDERAL GRANTS</b>									
70,595	71,147	65,000	73,126	210-20	Elderly Circuit Breaker	65,000	65,000	65,000	0
1,732	1,650	1,600	1,667	210-40	Disability Grant	1,600	1,600	1,600	0
57,208	48,842	43,637	52,883	210-50	PILOT: State Owned Property	43,637	50,443	50,443	6,806
43,731	35,860	28,023	28,023	210-60	Interest Subsidy	20,238	20,238	20,238	(7,785)
296,740	296,740	294,137	294,137	210-70	Bond Subsidy	288,932	288,932	288,932	(5,205)
24,214	24,338	24,338	24,338	211-00	Youth Services Grants	24,338	24,338	24,338	0
67,508	0	0	0	211-10	Manufacturer's Equipment Pilot	0	0	0	0
5,000	5,000	5,000	5,000	211-30	Civil Defense Grant	5,000	5,000	5,000	0
45,575	42,067	40,904	43,716	211-40	Pequot-Mohegan Grant	40,904	44,365	44,365	3,461
36,537	43,077	30,000	41,382	211-50	Miscellaneous	35,000	35,000	35,000	5,000
7,433	7,875	7,300	7,674	211-70	Veterans	7,500	7,500	7,500	200
4,000	4,000	5,000	5,000	211-90	Town Clerk Preservation Grant	3,000	3,000	3,000	(2,000)
68,164	80,003	80,003	80,003	211-80	MRSA: Municipal Projects	0	85,064	85,064	5,061
<b>728,437</b>	<b>660,599</b>	<b>624,942</b>	<b>656,949</b>		<b>Subtotal -- State &amp; Federal Grants</b>	<b>535,149</b>	<b>630,480</b>	<b>630,480</b>	<b>5,538</b>

**REVENUE SUMMARY STATEMENT**

**Fiscal Year 2015-2016**

2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted Budget	2014-2015 Estimated Actual	Account Code	Code Descriptions	2015-2016 Department Proposed	2015-2016 Manager Proposed	2015-2016 Adopted Budget	\$ Change 2014/2015 Adopted Budget to 2015/2016 Adopted
<b>LICENSES, PERMITS AND FEES</b>									
149,866	203,773	180,000	210,000	310-20	Building Permit Fees	300,000	300,000	300,000	120,000
8,675	10,250	8,500	8,000	310-30	Zoning Permit Fees	8,500	8,500	8,500	0
560	478	600	500	310-40	Fines, Fees and Licenses	600	600	600	0
8,610	8,750	5,500	5,500	310-50	Pistol Permits	5,500	5,500	5,500	0
15,229	16,979	16,000	16,000	310-70	Town Clerk Fees	16,000	16,000	16,000	0
11,266	10,623	10,000	10,000	310-80	Library Fees	10,000	10,000	10,000	0
1,779	49	0	0	310-90	Counseling Fees	0	0	0	0
13,539	15,525	8,500	15,500	310-95	DMV Reporting Fee	12,000	12,000	12,000	3,500
<b>209,524</b>	<b>266,427</b>	<b>229,100</b>	<b>265,500</b>		<b>Subtotal -- Licenses, Permits &amp; Fees</b>	<b>352,600</b>	<b>352,600</b>	<b>352,600</b>	<b>123,500</b>
<b>CHARGES FOR CURRENT SERVICES</b>									
3,936	9,700	8,000	5,000	410-10	Planning and Zoning and IWWC	10,000	10,000	10,000	2,000
11,671	12,208	11,800	12,000	410-20	Rents/PILOTs	12,500	12,500	12,500	700
114,790	137,686	120,000	135,000	410-30	Property Conveyance Tax	130,000	130,000	130,000	10,000
94,813	73,547	85,000	83,000	410-40	Document Recording Fees	85,000	85,000	85,000	0
14,646	13,115	12,000	12,000	410-50	Map and Copy Sales	12,000	12,000	12,000	0
9,546	6,042	9,000	5,700	410-55	Town Preservation	6,500	6,500	6,500	(2,500)
3,668	1,992	3,000	1,700	410-60	Zoning Board of Appeals	2,500	2,500	2,500	(500)
1,910	2,338	1,000	1,500	410-70	Public Safety Services	1,000	1,000	1,000	0
34,531	43,249	40,000	43,000	410-80	Solid Waste Fees / Bulky Waste Fees	45,000	45,000	45,000	5,000
90,050	91,680	91,680	91,680	410-90	Ambulance	36,237	36,237	36,237	(55,443)
14,695	23,674	0	2,012	410-95	Tuition	0	0	0	0
388	1,106	0	1,200	410-51	Notary Fees	1,000	1,000	1,000	1,000
<b>394,644</b>	<b>416,337</b>	<b>381,480</b>	<b>393,792</b>		<b>Subtotal -- Charges for Current Services</b>	<b>341,737</b>	<b>341,737</b>	<b>341,737</b>	<b>(39,743)</b>

REVENUE SUMMARY STATEMENT									
Fiscal Year 2015-2016									
2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted Budget	2014-2015 Estimated Actual	Account Code	Code Descriptions	2015-2016 Department Proposed	2015-2016 Manager Proposed	2015-2016 Adopted Budget	\$ Change 2014/2015 Adopted Budget to 2015/2016 Adopted
<b>INVESTMENT INCOME AND OTHER</b>									
58,432	63,549	45,000	55,000	510-10	Interest Income	40,000	40,000	40,000	(5,000)
31,391	84,172	20,000	31,670	510-30	Other Revenues	20,000	20,000	20,000	0
59,681			21,301	510-10	Bond Sale Premium				
				800-60	Athletic Turf Funds				
<b>149,504</b>	<b>147,721</b>	<b>65,000</b>	<b>107,971</b>		<b>Subtotal -- Investment Income</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>(5,000)</b>
<b>EDUCATION GRANTS</b>									
124,599	132,461	126,784	128,122	610-20	Public School Transportation Grant	126,784	121,431	121,431	(5,353)
9,367	9,744	9,155	9,209	610-30	Adult Education Grant	9,155	8,833	8,833	(322)
10,883,229	10,936,789	10,902,485	10,888,029	610-40	ECS Education Grant	10,879,949	10,886,097	10,886,097	(16,388)
		0		610-70	Other Grants		0	0	0
<b>11,017,195</b>	<b>11,078,994</b>	<b>11,038,424</b>	<b>11,025,360</b>		<b>Subtotal -- Education Grants</b>	<b>11,015,888</b>	<b>11,016,361</b>	<b>11,016,361</b>	<b>(22,063)</b>
<b>CONTRIBUTION FROM FUND BALANCE</b>									
0		259,000	141,357	710-10	Contribution from Fund Balance	200,000	250,000	250,000	(9,000)
0	0	259,000	141,357		<b>Subtotal -- Contribution from Fund Balance</b>	<b>200,000</b>	<b>250,000</b>	<b>250,000</b>	<b>(9,000)</b>
<b>51,599,938</b>	<b>52,008,277</b>	<b>53,175,832</b>	<b>53,175,832</b>	<b>REVENUE TOTALS</b>		<b>54,742,316</b>	<b>54,598,930</b>	<b>54,598,930</b>	<b>2,590,653</b>

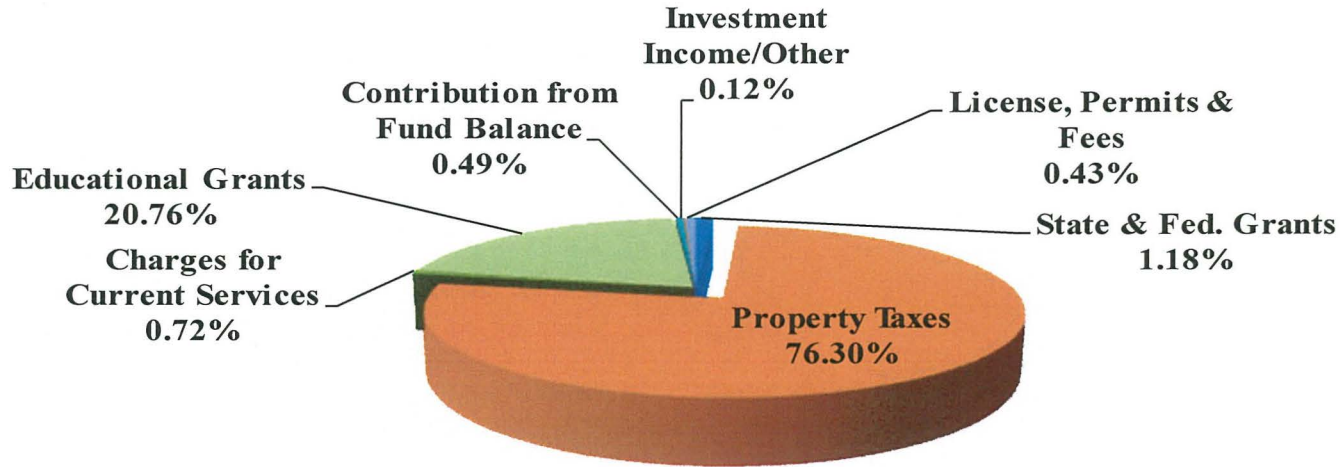


**PROJECTED DECREASES/INCREASES FOR 2015/2016  
FROM NON-TAX REVENUE SOURCES**

(DECREASES)/INCREASES:

<b>State Aid for Education</b>		<b>(22,063)</b>
• ECS	(16,388)	
• Transportation	(5,353)	
• Adult Education	(322)	
<b>Non-Education State and Federal Grants</b>		<b>5,538</b>
• Mashantucket Pequot	3,461	
• MRSA: Municipal Projects	5,061	
• PILOT State – Owned Property	6,806	
• Bond and Interest Subsidy	(12,990)	
• Miscellaneous Grants	5,200	
• Town Clerk Preservation Grant	(2,000)	
<b>Interest Income/Other Revenue</b>		<b>(5,000)</b>
<b>Licenses, Permits &amp; Fees</b>		<b>123,500</b>
<b>Charges for Current Services</b>		<b><u>(39,743)</u></b>
<b>NET REVENUE INCREASE</b>		<b>\$62,232</b>

**2015/2016  
Revenue \$54,598,930**



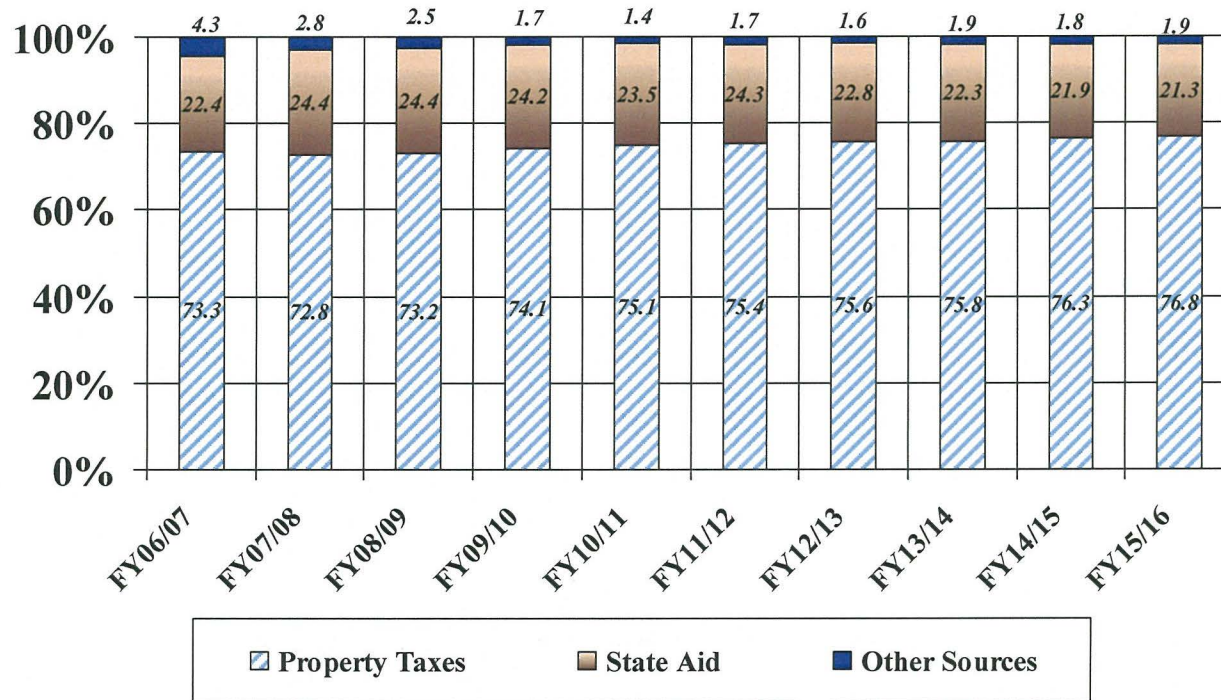
■ \$630,480	State & Fed. Grants	■ \$41,947,752	Property Taxes
■ \$341,737	Charges for Current Services	■ \$11,016,361	Educational Grants
■ \$250,000	Contribution from Fund Balance	■ \$60,000	Investment Income/Other
■ \$352,600	License, Permits & Fees		

To provide a balanced budget, estimated revenues must match estimated expenditures. With this in mind, projections of 2016 budget revenue are crucial to determining the ability to pay for future expenditures.

- The main source of revenue for the Town is *Property Taxes*. The Grand List decreased by \$45,688,288 which represents a 3.51% decrease in Tolland's taxable property value. The new taxes after adjustments for new construction, motor vehicle supplement, elderly exemptions, at the current mill rate result in a loss of \$1,418,664. The current collection rate for 2014/15 is 99.00% and the same rate is being projected for 2014/15. Prior Year Taxes as well as interest and liens are estimated to be higher than the current budget but closer to current year estimated collections. Overall, Property Taxes and tax related revenues are estimated to increase 3.38% or \$1,369,866 to support current mill rate.

- *State and Federal Grants* are formula based revenues, primarily from the State, that offset reduced tax revenue or provide relief from certain expenditures. Based on available information from the Governor's proposal, the revenue stream from the State will be increased by .9%, in the amount of \$5,538. There are budget reductions for the interest subsidy on School Construction Debt payment revenue (\$12,990) and a (\$2,000) for the Town Clerk preservation grant. A portion of these reductions are offset by an increase of \$3,461 in the Mashantucket Pequot grant, \$6,806 for the State Property PILOT grant, \$5,061 for the municipal projects grant and other minor grant increases of \$5,200.
- *Licenses, Permits and Fees* represent fees set by Charter 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 \$123,500 or 53.9%. Building permit revenue is expected to increase by \$120,000 and Motor Vehicle Reporting fees are estimated to increase by \$3,500.
- *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 \$39,743 or 10.42%. Ambulance Fees are estimated to be reduced by \$55,443. This is due to the increased cost for our ambulance service contract and a change in the funding proceeds previously used to offset the secretarial position in the Fire Department. This reduction is offset by the expected increase in Property conveyance fees of \$10,000 and other minor increases.
- *Interest on investments* is expected to decrease by \$5,000 or 7.7% from the conservative 2014/15 budget estimates. There has been minimal upturn in interest rates with a very slow economic recovery. The average interest rate is currently at 0.56%.
- *Education Grants* are funds provided by the State on a formula basis. Since projected local expenditures form the basis of the grant calculation, actual revenue may vary from the estimates shown based on the results of final expenditures as audited. Current estimates reflect a slight decrease for 2015/16 of \$22,063 or .2%. A majority of the change is due to decrease of \$16,388 in the in the Education Cost Sharing Grant from the Governors proposed amount due to conservative budgeting to provide for a possible interim revenue reduction in this revenue source.
- *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 2014/2015, use of Fund Balance is projected at \$250,000 to offset other one time expenditures included within the budget, but still keeping fund balance above the 10% benchmark. Each year we have included an estimated use of fund balance but we have been fortunate not to have to use it.

## 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.

## Property Taxes

### Assessments

As required by state statutes the 2014 Grand list has been completed. The Town Clerks Office received the signed list on 01/29/2015. The net taxable list before the Board of Assessment Appeals is \$1,255,231,338. This represents a net decreased of \$45,963,778 or 3.51 %. Additional revenues needs to be generated at the current mill rate of .03105 will result in a \$1,418,664 decrease in tax dollars over the current budgeted income.

The 2014 real estate net assessments of \$1,104,595,792 decreased by \$48,963,778 or 4.24%. The total number of real estate accounts decreased by 4 to 6064 due to consolidation of previously subdivided lots and Tolland open space purchases. Real estate comprises 88% of the grand list. The residential portion is 80% with commercial and industrial properties at 8%.

The net assessment of vehicles registered in Tolland is \$121,464,300. This represents an increase in value of \$1,147,816 or .95%. The total numbers of listed vehicles increased by 82, which may indicate that many residents have registered lower valued vehicles or have registered older cars as antiques. We also saw an increase in utility trailers. Motor vehicles assessments represent 9.7% of the 2014 grand list.

Personal property represents 2.3% of the grand list or \$29,171,246. The increase over the previous list is \$2,127,674 or 7.86%. The number of accounts decreased by 23 from the previous year's number of 809. The decrease is due to companies going out of business, and the increase in value is due to some new equipment added while old equipment has been disposed of. The 2014 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 of Appeals which will meet during the month of March 2015 for adjustment on the 2014 grand list and 2013 automobile supplement list.

The total of all exempted real estate is \$146,371,115.

The current 2013 Grand List totals compared with 2014 Grand List totals are as follows:

<u>Assessment</u>	<u>2013 Grand List</u>	<u>2014 Grand List *</u>	<u>% of 2014 List</u>	<u>\$ Change</u>	<u>% Change</u>
Real Estate	\$ 1,153,559,570	\$ 1,104,595,792	88.0%	\$ (48,963,778)	-4.24%
Motor Vehicle	\$ 120,316,484	\$ 121,464,300	9.7%	\$ 1,147,816	0.95%
Personal Property	\$ 27,043,572	\$ 29,171,246	2.3%	\$ 2,127,674	7.87%
<b>TOTAL</b>	<b>\$ 1,300,919,626</b>	<b>\$ 1,255,231,338</b>	<b>100.00%</b>	<b>\$ (45,688,288)</b>	<b>-3.512%</b>

\*Before BAA adjustments

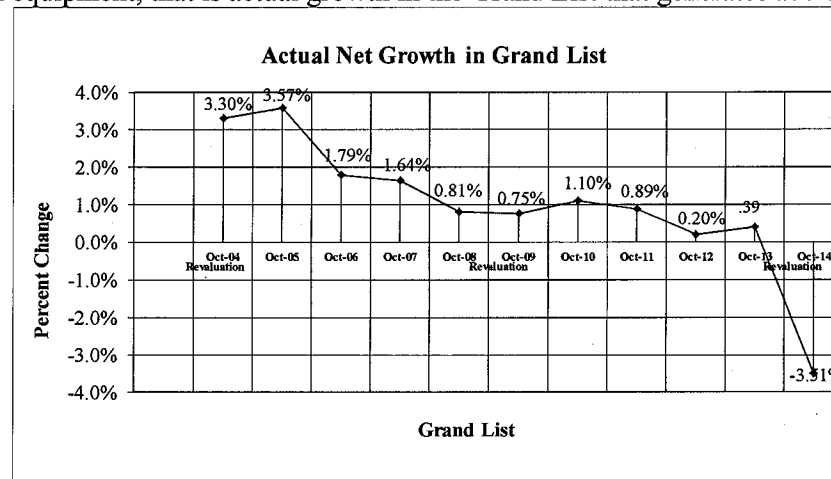
Section 12-62s of the General Statutes mandates assessment of all property at 70 percent of fair market value in the year of revaluation (i.e., a property with a fair market value of \$100,000 would be assessed for tax purposes at \$70,000).

*Top Ten Taxpayers*

Reliance on a single commercial/industrial taxpayer is irrelevant to the Town of Tolland since the largest taxpayer only accounts for 1.1% 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.

	<u>NAME</u>	<u>NATURE OF BUSINESS</u>	<u>TAXABLE VALUATION</u>	<u>OF NET TAXABLE GRAND LIST</u>
1	Capitol Ventures LLC(AKA Big Y plaza)	Shopping Center	13,848,900	1.1%
2	Conn Light & Power Co.	Public Utility	13,126,660	1.0%
3	Gerb CT QRS 14-73 Inc(Gerber International Manufacturing		7,147,810	0.6%
5	Silvas Real Estate LLC(Dari Farms)	Holding Company/Dari-Farm	5,448,690	0.4%
4	Norwegian Woods LLC	Apartments	5,321,100	0.4%
6	MJB Realty LLC(Star Hill Athletic facility)	Sports Complex	5,241,680	0.4%
7	Summers & Summers Realty(CNC Software)	Holding Company	4,927,470	0.4%
8	Ivy Woods LLC	Apartments	4,173,800	0.3%
9	Carriage Crossing LLC	Builder/Developer	3,374,400	0.3%
10	Nerac Inc.	Research Engine/Incubator	3,069,900	0.2%
		<b>Total</b>	<b>65,680,410</b>	<b>5.2%</b>

**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 that generates additional revenue.



*Tax Rate*

The tax rate is expressed in terms of “mills” with one mill equivalent to one dollar of tax for every one thousand dollars of assessed value. The tax levy is a computation of the total amount of budgeted tax revenue necessary to be raised from property taxes taking into account allowances for estimated uncollectible taxes. This year’s collection rate is 99.00% reflecting current collection trend. The General Fund will yield \$41,413,829 in current taxes for fiscal year 2015-2016. Next year’s mill rate recommended by the Town Council is 33.36, which is an increase of 2.31 mills over 2014/2015 rate.

The chart below demonstrates how tax revenue is calculated once the expenditure level and non-tax revenue sources have been determined. The amount of tax to be raised next year is \$41,413,829. The value of one mill is \$1,241,422 based on a 99.00% collection rate. Dividing the total taxes needed by the value of 1 mill yields the mill rate of 33.36.

	<u>2013 Grand List</u>	<u>2014 Grand List</u>	<u>Variance (*)</u>
<b>NET GRAND LIST</b>	<b>1,300,921,026</b>	<b>1,255,231,338</b>	<b>-45,689,688</b>
LESS: Senior Tax Relief Program	7,838,334	8,200,000	361,666
LESS: Corrections, and Assessment Appeals	3,525,000	7,020,000 *	3,495,000
PLUS: New Construction	500,000	700,000	200,000
PLUS: Motor Vehicle Supplement	12,500,000	13,250,000	750,000
<b>NET TAXABLE GRAND LIST</b>	<b>1,302,557,692</b>	<b>1,253,961,338</b>	<b>-48,596,354</b>
<b>NET ADJUSTED COLLECTIBLE GRAND LIST @ 99%</b>	<b>1,289,532,115</b>	<b>1,241,421,725</b>	<b>-48,110,390</b>

\* The variance of \$3,495,000 in Corrections and Assessment Appeals is due to the uncertainty of any potential changes resulting from the Appeal or legal processes.

Mill Rate Calculation

<u>AMOUNT TO BE RAISED BY CURRENT TAXES @ 99% COLLECTIBLE RATE</u>	=	<u>41,413,829</u>	=	0.03336	MILL RATE
<u>NET TAXABLE GRAND LIST @ 99% COLLECTIBLE RATE</u>		<u>1,241,421,725</u>			
<u>AMOUNT TO BE TAXED BY CURRENT TAXES @ 100% (41,413,829/99%)</u>	=	<u>41,832,151</u>	=	0.03336	MILL RATE
<u>NET TAXABLE GRAND LIST @ 100 %</u>		<u>1,253,961,338</u>			

***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 state’s publication Estimates of State Formula Aid to Municipalities. Fiscal Year 2015-2016 projection was provided to the Town by the State of Connecticut Office of Policy and Management in February 2015 and will be updated in August 2015. The budgeted grant amounts for fiscal year 2015-2016 reflect estimates provided by the State in February, 2015 in the Governor’s Proposed Budget. 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.

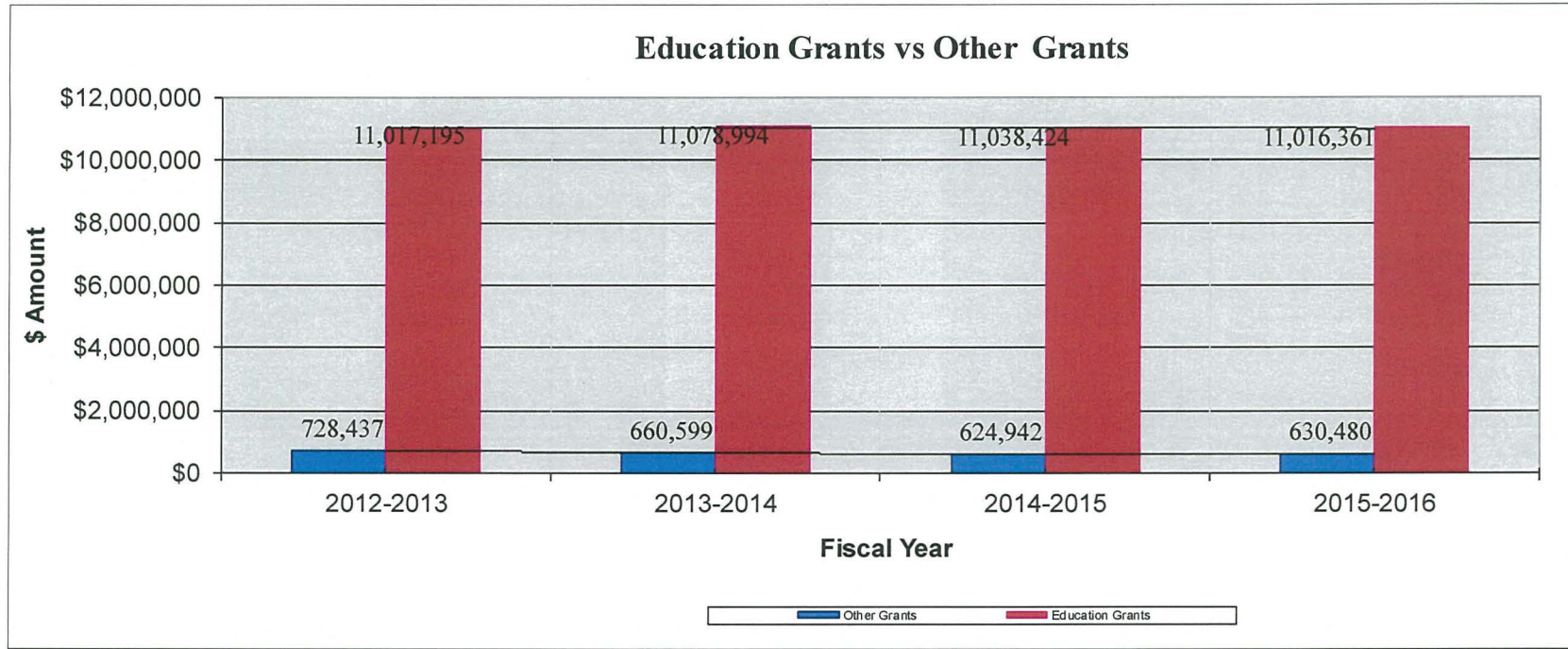
**COMPARISON OF 2012 THRU 2015 STATE AND FEDERAL GRANTS**

	<b>2012-2013</b>	<b>2013-2014</b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>\$ Change</b>	<b>%</b>
	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimated</b>	<b>2015 Adopted</b>	<b>Change</b>
	<b>Received</b>	<b>Received</b>	<b>Budget</b>	<b>Grant Amount</b>	<b>to 2016 Proposed</b>	
<b>STATE &amp; FEDERAL GRANTS</b>						
Elderly Circuit Breaker	70,595	71,147	65,000	65,000	-	0.0%
Disability Grant	1,732	1,650	1,600	1,600	-	0.0%
PILOT: State Owned Property	57,208	48,842	43,637	50,443	6,806	115.6%
Interest Subsidy	43,731	35,860	28,023	20,238	(7,785)	-27.8%
Bond Subsidy	296,740	296,740	294,137	288,932	(5,205)	-1.8%
Youth Services Grants	24,214	24,338	24,338	24,338	-	0.0%
Manufacturer's Equipment Pilot	67,508	0	0	0	-	0.0%
Civil Defense Grant	5,000	5,000	5,000	5,000	-	0.0%
Pequot-Mohegan Grant	45,575	42,067	40,904	44,365	3,461	8.5%
Miscellaneous	36,537	43,077	30,000	35,000	5,000	16.7%
Veterans	7,433	7,875	7,300	7,500	200	2.7%
Town Clerk Preservation Grant	4,000	4,000	5,000	3,000	(2,000)	-40.0%
MRSA: Municipal Projects	68,164	80,003	80,003	85,064	5,061	100.0%
<b>Subtotal -- State &amp; Federal Grants - non education</b>	<b>728,437</b>	<b>660,599</b>	<b>624,942</b>	<b>630,480</b>	<b>5,538</b>	<b>0.9%</b>
<b>EDUCATION GRANTS</b>						
Public School Transportation Grant	124,599	132,461	126,784	121,431	(5,353)	-4.2%
Adult Education Grant	9,367	9,744	9,155	8,833	(322)	-3.5%
ECS Education Grant*	10,883,229	10,936,789	10,902,485	10,886,097	(16,388)	-0.2%
<b>Subtotal -- Education Grants</b>	<b>11,017,195</b>	<b>11,078,994</b>	<b>11,038,424</b>	<b>11,016,361</b>	<b>(22,063)</b>	<b>-0.2%</b>
<b>Total Federal and State Grants</b>	<b>11,745,632</b>	<b>11,739,593</b>	<b>11,663,366</b>	<b>11,646,841</b>	<b>-16,525</b>	<b>-0.1%</b>

\*The major source of aid for education is the Education Cost Sharing Grant, which is decreased by \$16,388 this year for possible interim budget adjustments.

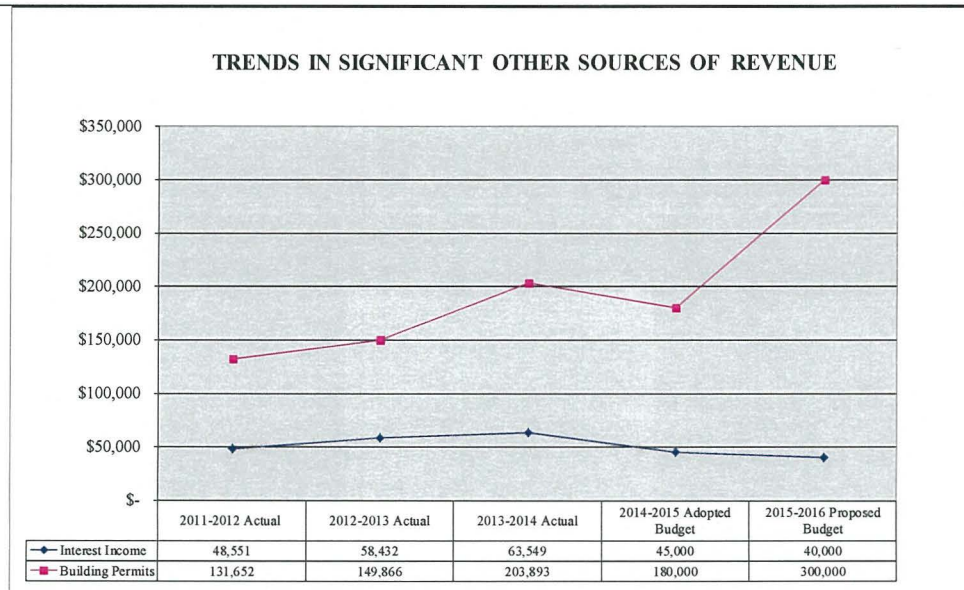
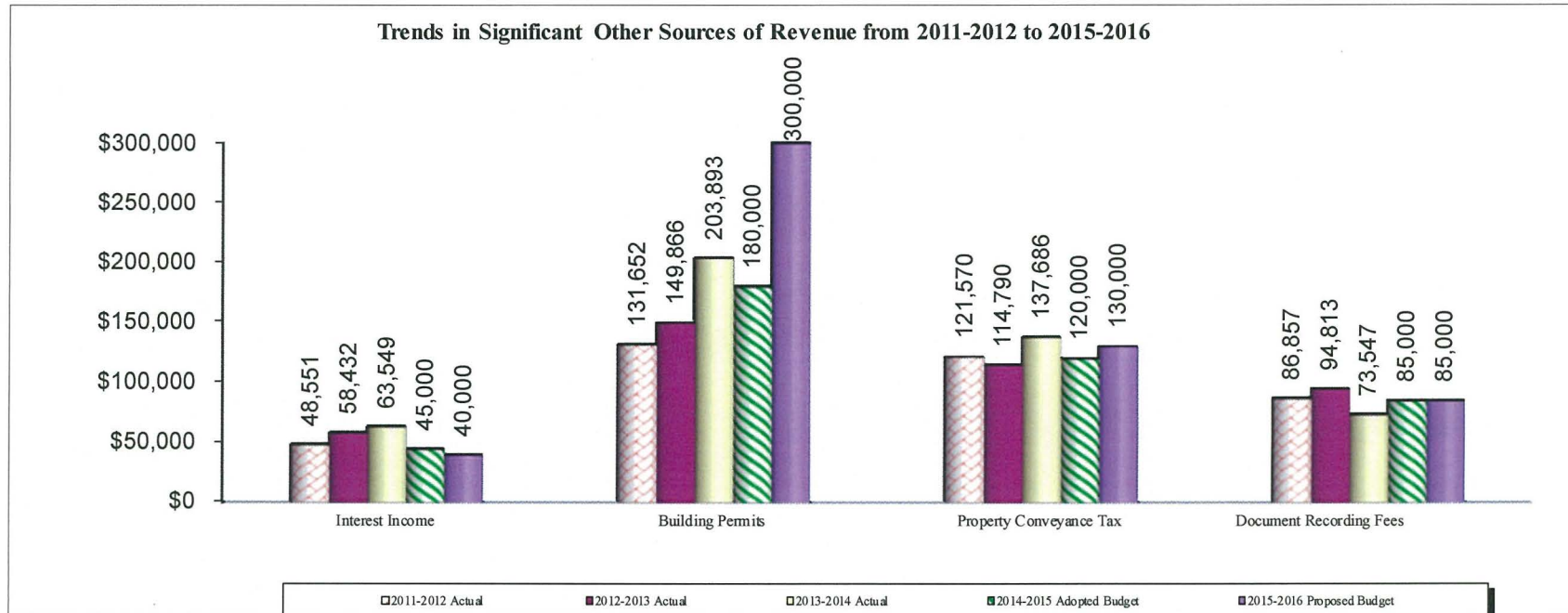


The chart below represents actual figures up to 2014 fiscal year and budgeted numbers for fiscal years 2015 and 2016.



### Other Sources of Revenue

Licenses, Permits and Fees, Charges for Current Services, Investment Income/Other revenue and Contribution from Fund Balance represent 1.9% of the total 2016 Budget. These other revenue sources are anticipated to increase by \$69,757. The majority of the increase is attributed to the difference between an increase in Building Permit fees of \$120,000 and a reduction in Ambulance Fees of \$55,443.



## ***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.

**110-40 – 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.

**211-10 – Manufacturer's Equipment Pilot** – Connecticut General Statutes Sec. 12-81 (72) provides for a five-year 100% property tax exemption for certain manufacturing machinery and equipment. New and newly-acquired used manufacturing machinery and equipment is eligible for this exemption, provided it was acquired (by purchase, lease or self-construction) on or after October 2, 1993. This revenue source was eliminated in the 2013 Governors State budget eliminates this grant.

**211-20 – Boat Tax Reimbursement** – fee collected for boat registrations as of the 1978 Grand List. This grant was eliminated in 2012.

**211-30 – Civil Defense Grant** – 50% reimbursement for cost of Emergency Preparedness Officer. Increase requested for this fiscal year

**211-40 – Mashantucket Pequot** – % 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 sale 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 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 have firearm 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 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** – photocopies, 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 sliding scale similar to 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 undesignated General Fund balance

## EXPENDITURES

### Overview

There are four major expenditures budgeted for FY 2016: Town Operating, Board of Education Operating, Debt Service and Capital Improvements.

### COMPARISON THREE YEARS EXPENDITURE

	2013-2014 Actual	2014-2015 Adopted Budget	2015-2016 Adopted Budget	\$ Change 2014/15 to 2015/2016	% Change 2014/15 to 2015/2016	Percentage of total budget
<b>TOWN OPERATING</b>						
General Government	2,639,763	2,801,870	2,836,928	35,058	1.25%	5.20%
Planning and Community Development	331,355	353,538	354,117	579	0.16%	0.65%
Community Services	811,615	827,609	923,295	95,686	11.56%	1.69%
Public Works	4,369,806	4,435,067	4,485,412	50,345	1.14%	8.22%
Public Safety Services	1,639,227	1,837,843	1,872,685	34,842	1.90%	3.43%
Finance and Records	848,235	909,802	971,623	61,821	6.79%	1.78%
Contingency	230,471	191,890	153,049	(38,841)	-20.24%	0.28%
	-			-		
<b>TOTAL TOWN OPERATING</b>	<u>10,870,472</u>	<u>11,357,619</u>	<u>11,597,109</u>	<u>239,490</u>	<u>2.11%</u>	<u>21.25%</u>
	-			-		
<b>BOARD OF EDUCATION OPERATING</b>	35,984,033	37,189,581	38,275,831	1,086,250	2.92%	70.10%
	-			-		
<b>DEBT SERVICE</b>	4,744,210	4,542,176	4,542,176	-	0.00%	8.32%
	-			-		
<b>CAPITAL IMPROVEMENTS</b>	166,991	86,456	183,814	97,358	112.61%	0.34%
	-			-		
<b>EXPENDITURES TOTALS</b>	<u><u>51,765,706</u></u>	<u><u>53,175,832</u></u>	<u><u>54,598,930</u></u>	<u><u>1,423,098</u></u>	<u><u>2.68%</u></u>	<u><u>100%</u></u>

**EXPENDITURE SUMMARY STATEMENTS**

**Fiscal Year 2015-2016**

2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted Budget	2014-2015 Estimated Actual	Account Code	Descriptions	2015-2016 Department Request	2015-2016 Manager Proposed	2015-2016 Adopted Budget	\$ Change 2014/2015 Adopted Budget to 2015/2016 Adopted
<b>GENERAL GOVERNMENT</b>									
37,823	34,214	37,169	37,169	100-00	Town Council	38,879	38,879	38,879	1,710
222,216	208,407	213,735	215,075	110-00	Town Manager	216,067	216,067	216,067	2,332
7,234	21,991	4,250	4,250	120-00	Economic Development Commission	4,250	2,750	2,750	(1,500)
1,856,209	1,885,915	2,068,825	2,002,400	130-00	Human Resources and Benefits Administration	2,101,985	2,074,655	2,074,655	5,830
43,627	54,300	56,460	56,460	140-00	Miscellaneous Support Services	55,139	56,279	56,279	(181)
87,536	149,290	132,352	132,352	140-10	Information Technology and Telecommunications	201,516	165,766	165,766	33,414
185,347	192,782	199,540	199,540	150-13	Insurance	205,424	208,614	208,614	9,074
82,014	82,467	79,000	79,000	160-19	Legal Services	72,000	62,000	62,000	(17,000)
9,423	10,397	10,539	10,539	170-00	Probate Services	11,859	11,918	11,918	1,379
<b>2,531,429</b>	<b>2,639,763</b>	<b>2,801,870</b>	<b>2,736,785</b>		<b>Subtotal – General Government</b>	<b>2,907,119</b>	<b>2,836,928</b>	<b>2,836,928</b>	<b>35,058</b>
<b>PLANNING AND COMMUNITY DEVELOPMENT</b>									
92,189	104,361	123,371	122,425	200-00	Building Inspection Services	122,340	117,340	117,340	(6,031)
4,013	2,596	3,660	3,660	210-00	Zoning Board of Appeals	3,660	3,160	3,160	(500)
68,188	69,143	72,200	72,200	230-00	Public Health Services	74,720	74,725	74,725	2,525
181,274	139,332	137,497	140,284	240-00	Planning and Zoning Services	140,632	140,632	140,632	3,135
3,825	4,667	4,065	4,065	250-00	Inland Wetlands Commission	4,065	4,065	4,065	0
8,893	7,297	8,655	8,655	260-00	Planning and Zoning Commission	9,405	9,905	9,905	1,250
3,608	3,959	4,090	4,090	270-00	Conservation Commission	4,290	4,290	4,290	200
<b>361,990</b>	<b>331,355</b>	<b>353,538</b>	<b>355,379</b>		<b>Subtotal – Planning and Community Development</b>	<b>359,112</b>	<b>354,117</b>	<b>354,117</b>	<b>579</b>

**EXPENDITURE SUMMARY STATEMENTS**  
**Fiscal Year 2015-2016**

2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted Budget	2014-2015 Estimated Actual	Account Code	Descriptions	2015-2016 Department Request	2015-2016 Manager Proposed	2015-2016 Adopted Budget	\$ Change 2014/2015 Adopted Budget to 2015/2016 Adopted
<b>COMMUNITY SERVICES</b>									
46,353	46,787	46,568	55,432	310-00	Senior Center Services	57,024	57,024	57,024	10,456
316,858	294,479	311,841	316,973	320-00	Human Services	326,936	325,616	325,616	13,775
382,550	385,155	384,272	400,347	400-00	Library Services	406,655	406,655	406,655	22,383
120,870	85,194	84,928	81,938	500-00	Recreation and Adult Education	134,000	134,000	134,000	49,072
<b>866,631</b>	<b>811,615</b>	<b>827,609</b>	<b>854,690</b>		<b>Subtotal -- Community Services</b>	<b>924,615</b>	<b>923,295</b>	<b>923,295</b>	<b>95,686</b>
<b>PUBLIC WORKS</b>									
101,494	91,526	105,210	107,425	600-00	Engineering Services	112,670	107,530	107,530	2,320
1,264,480	1,171,696	1,303,481	1,283,381	610	Parks and Facilities	1,356,039	1,373,132	1,373,132	69,651
1,264,843	1,179,864	1,184,888	1,144,888	630-67	Refuse and Recycling Services	1,087,246	1,067,227	1,067,227	(117,661)
15,000	15,000	15,000	15,000	640-67	Sewage Disposal	15,000	15,000	15,000	0
1,874,659	1,911,720	1,826,488	1,961,990	650	Streets and Roads	1,926,523	1,900,523	1,922,523	96,035
<b>4,520,476</b>	<b>4,369,806</b>	<b>4,435,067</b>	<b>4,512,684</b>		<b>Subtotal -- Public Works</b>	<b>4,497,478</b>	<b>4,463,412</b>	<b>4,485,412</b>	<b>50,345</b>
<b>PUBLIC SAFETY SERVICES</b>									
75,470	78,022	78,498	78,498	700-00	Water Supply	80,466	82,278	82,278	3,780
265,690	283,227	323,484	331,862	710-00	Ambulance Services	357,388	345,900	345,900	22,416
36,589	40,797	52,728	52,728	720-00	Animal Control Services	61,191	53,501	53,501	773
11,400	12,612	12,663	12,663	730-00	Emergency Preparedness	13,689	13,689	13,689	1,026
49,879	48,364	48,153	53,153	740-00	Fire Prevention	96,721	83,454	83,454	35,301
540,524	557,206	588,818	583,818	750-00	Fire Suppression	681,319	622,892	622,892	34,074
0	0	0	0	755-00	Certified Emergency Response Team	0	2,000	2,000	2,000
603,325	618,999	733,499	734,735	760-00	Law Enforcement	618,971	668,971	668,971	(64,528)
<b>1,582,877</b>	<b>1,639,227</b>	<b>1,837,843</b>	<b>1,847,457</b>		<b>Subtotal -- Public Safety Services</b>	<b>1,909,745</b>	<b>1,872,685</b>	<b>1,872,685</b>	<b>34,842</b>

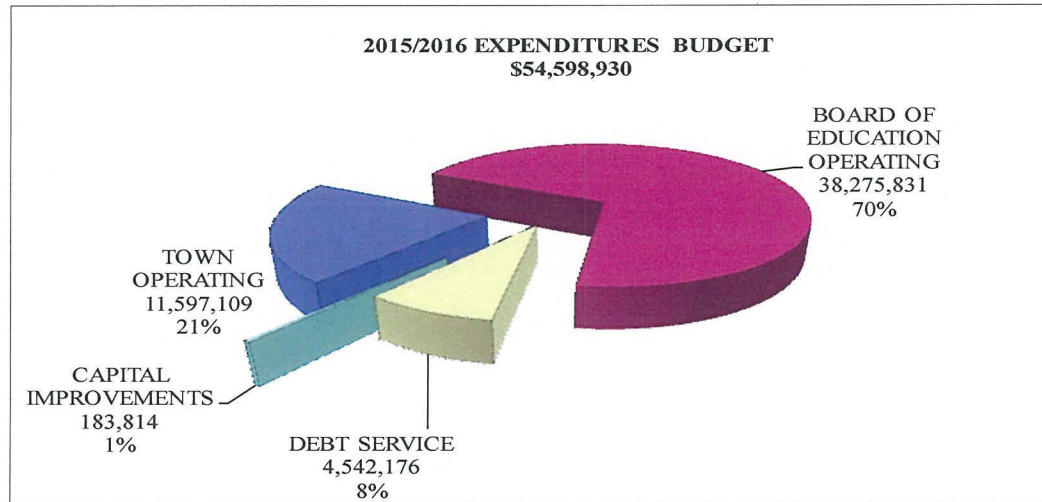
**EXPENDITURE SUMMARY STATEMENTS**

**Fiscal Year 2015-2016**

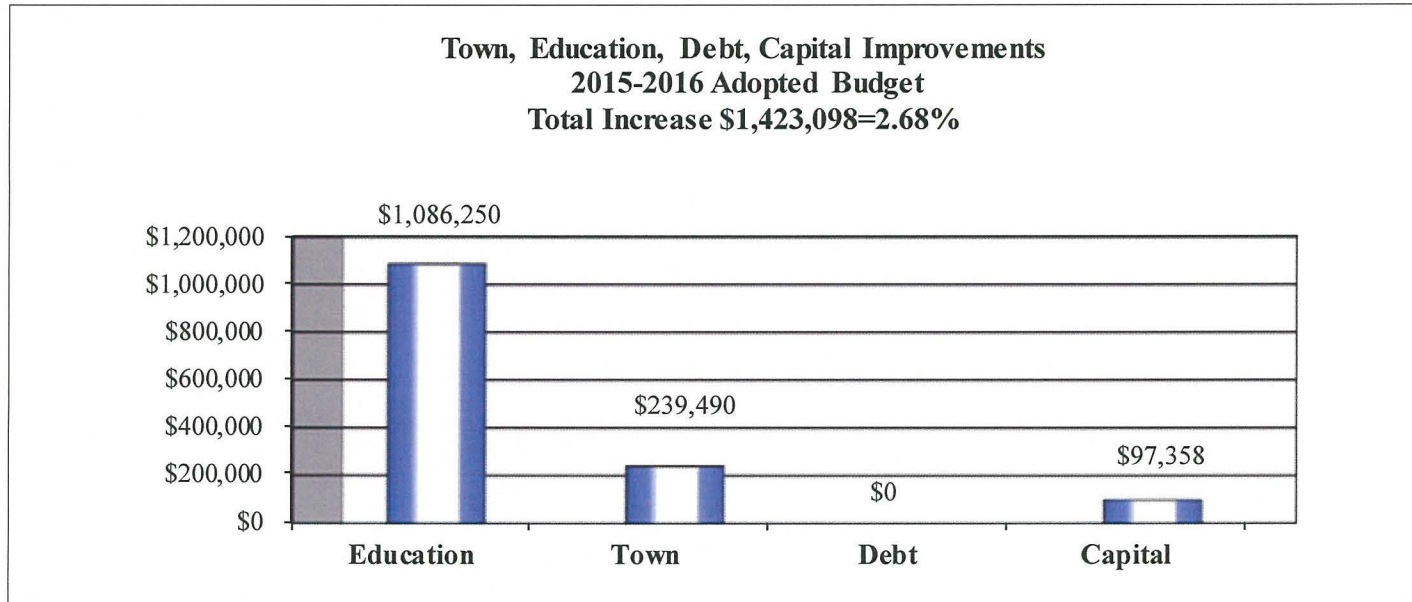
2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted Budget	2014-2015 Estimated Actual	Account Code	Descriptions	2015-2016 Department Request	2015-2016 Manager Proposed	2015-2016 Adopted Budget	\$ Change 2014/2015 Adopted Budget to 2015/2016 Adopted
<b>FINANCE AND RECORDS</b>									
296,641	305,161	308,150	318,817	810-00	Accounting Services	345,557	332,737	332,737	24,587
234,761	196,634	223,983	231,595	820-00	Assessment Services	253,381	253,381	253,381	29,398
849	744	750	750	830-00	Board of Assessment Appeals	750	750	750	0
23,500	23,500	23,500	23,500	850-00	Independent Audit	25,250	25,250	25,250	1,750
44,640	36,062	47,378	47,378	860-00	Registrar of Voters	44,247	49,615	49,615	2,237
166,693	144,359	160,957	163,408	870-00	Revenue Services	164,561	164,561	164,561	3,604
136,815	141,775	145,084	145,084	880-00	Town Clerk	144,329	145,329	145,329	245
67,518	230,471	191,890	120,092	890-00	Contingency	164,759	153,049	153,049	(38,841)
971,417	1,078,706	1,101,692	1,050,624		Subtotal -- Finance and Records	1,142,834	1,124,672	1,124,672	22,980
		11,357,619	11,357,619		Subtotal--Town Government	11,740,903	11,575,109	11,597,109	239,490
<b>BOARD OF EDUCATION</b>									
35,685,928	35,984,033	37,189,581	37,189,581	900-00	Board of Education	37,189,581	38,297,831	38,275,831	1,086,250
35,685,928	35,984,033	37,189,581	37,189,581		Subtotal -- Board of Education	37,189,581	38,297,831	38,275,831	1,086,250
<b>DEBT SERVICE</b>									
4,642,785	4,744,210	4,542,176	4,542,176	840-00	Debt Service	4,542,176	4,542,176	4,542,176	0
4,642,785	4,744,210	4,542,176	4,542,176		Subtotal -- Debt Service	4,542,176	4,542,176	4,542,176	0
<b>CAPITAL IMPROVEMENTS</b>									
171,877	166,991	86,456	86,456	910-00	Capital Improvements	224,314	183,814	183,814	97,358
171,877	166,991	86,456	86,456		Subtotal -- Capital Improvements	224,314	183,814	183,814	97,358
<b>TRANSFERS OUT</b>									
123,976			75,217	910-00	Education Reserve (2015)				
51,459,386	51,765,706	53,175,832	53,251,049		<b>FY 2015-2016 EXPENDITURE TOTALS</b>	53,696,974	54,598,930	54,598,930	1,423,098



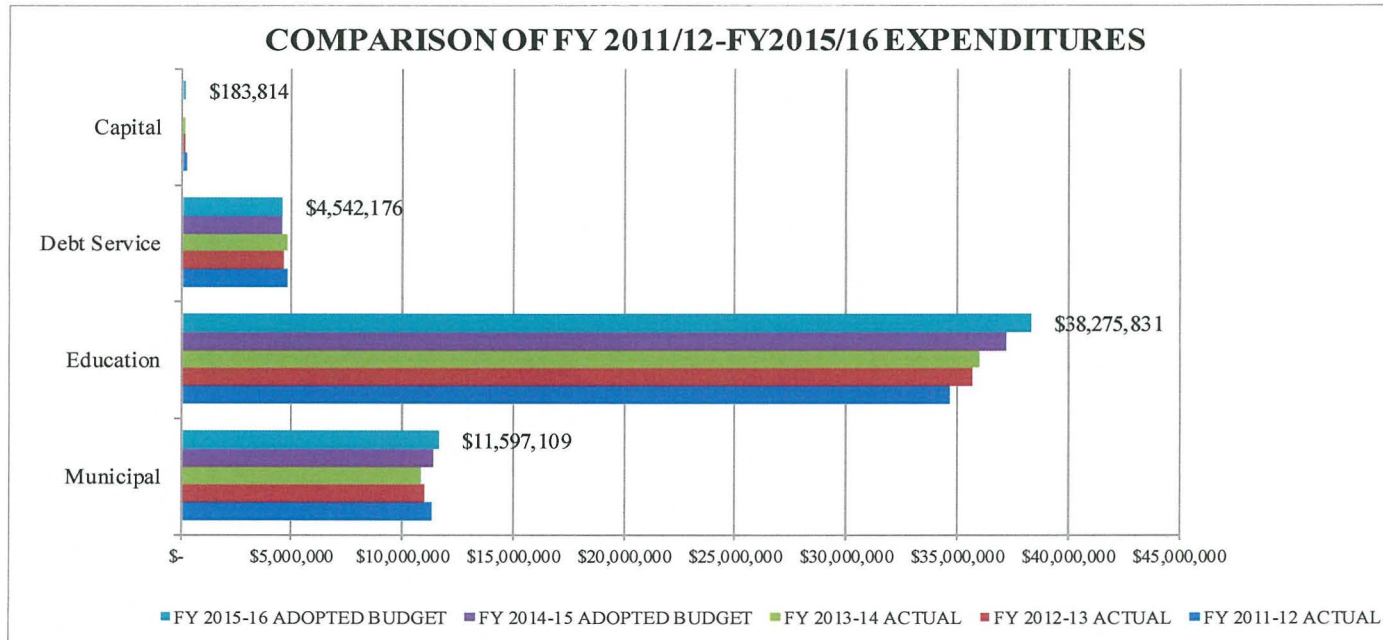
The chart below represents Tolland's four major expenditure components of the budget.



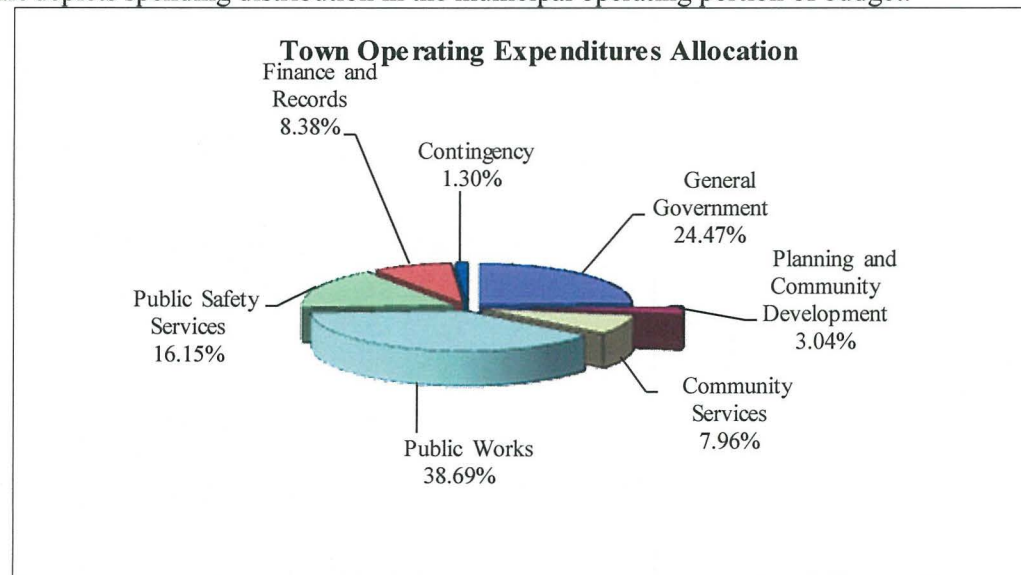
The graph below represents current budget increases by major expenditure categories.



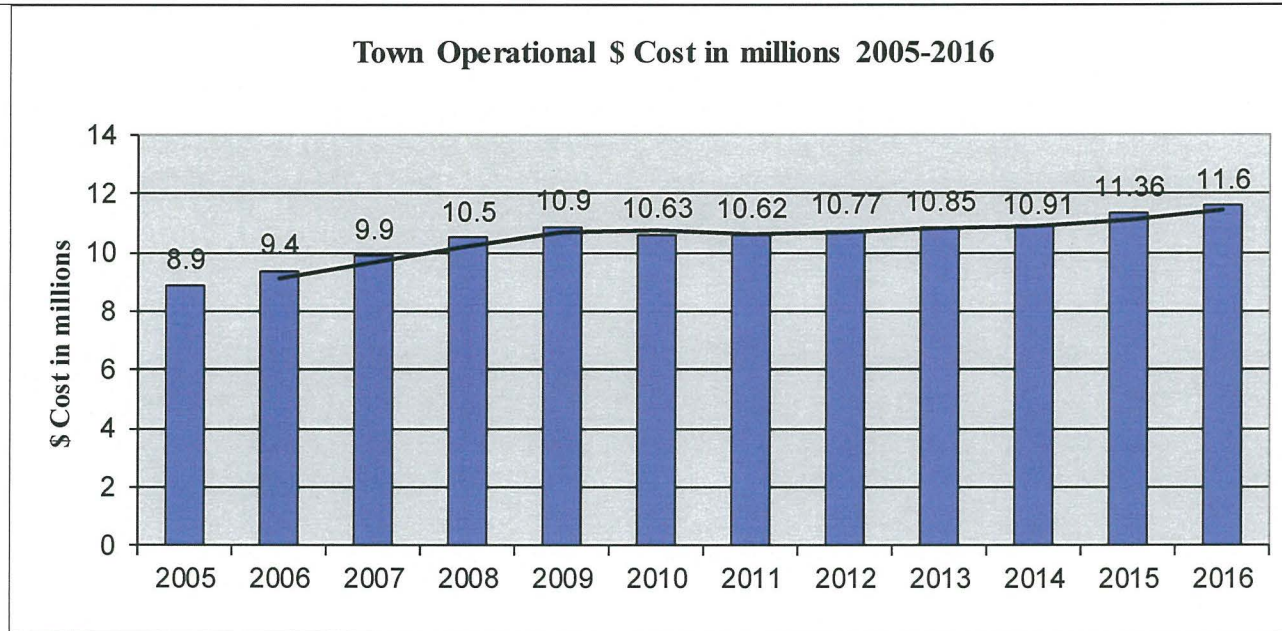
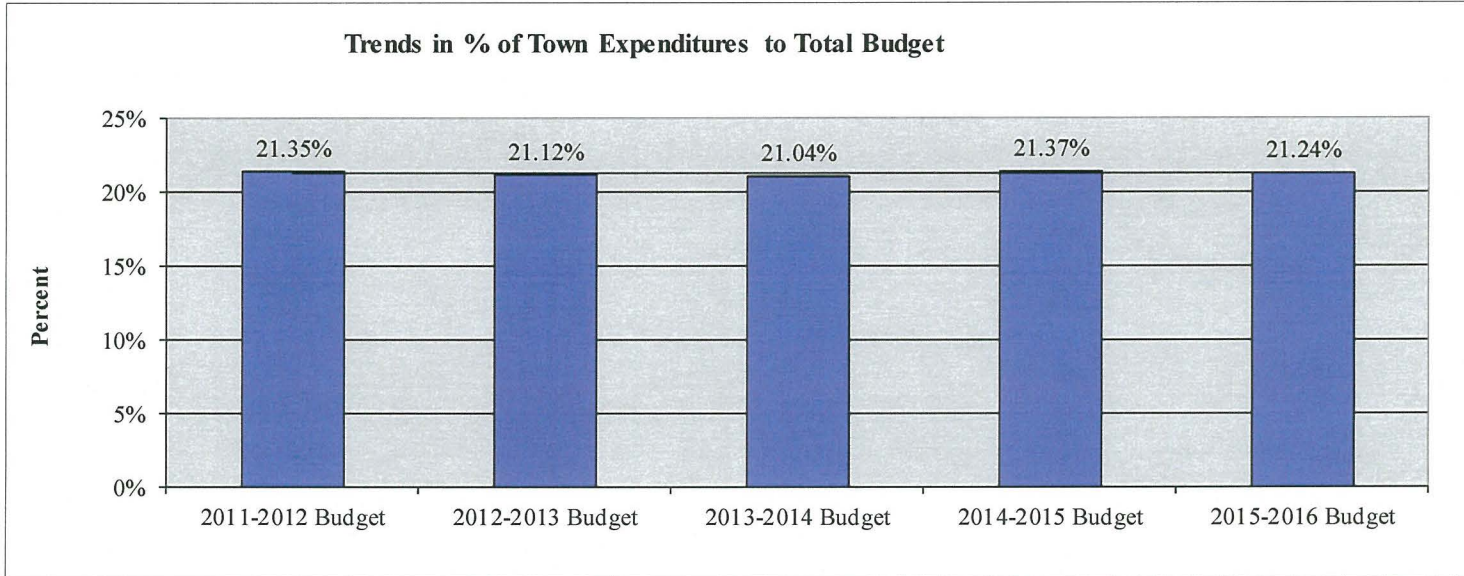
The chart below illustrates the appropriations made to each of these areas throughout the past five years.



**Town Operating budget** is adopted in the amount of \$11,597,109. This is an increase of \$239,490 or 2.11% from the adopted budget for the 2015 fiscal year. The following chart depicts spending distribution in the municipal operating portion of budget.



Even though the Town's operating expenditures have increased in fiscal year 2016, there is a declining trend to overall budget.



- *General Government* budget increased overall by \$35,058 or 1.25%. The primary drivers of the increase are information technology which increased by \$33,414 due to additional need for consulting and to begin addressing the recommendations within the Information Technology Plan.

- *Planning and Community Development budget* increased overall only by \$579 or .16% due to Building Inspection Services decreased by \$11,000 for temporary wages offset by various increases in Planning and Zoning Services of \$3,135, \$1,250 for the Planning and Zoning Commission for Welcome Signs for new businesses and \$2,525 for Tolland's share of the Public Health District fees.
- *Community Services budget* increased by 11.6% or \$95,686. The major impact was due to the funding of the Recreation Center utilities within the recreation budget which were previously paid for by a separate fund. It also includes the impact of the union negotiated pay increases including the pay grade adjustment for Senior Center Director.
- *Public Works budget*, which is the largest operating budget, increased only by 1.14% or \$50,345. There was a net savings of \$117,661 in Refuse and Recycling which helped offset increases in other accounts including increases in Streets and Roads and Park and Facilities.

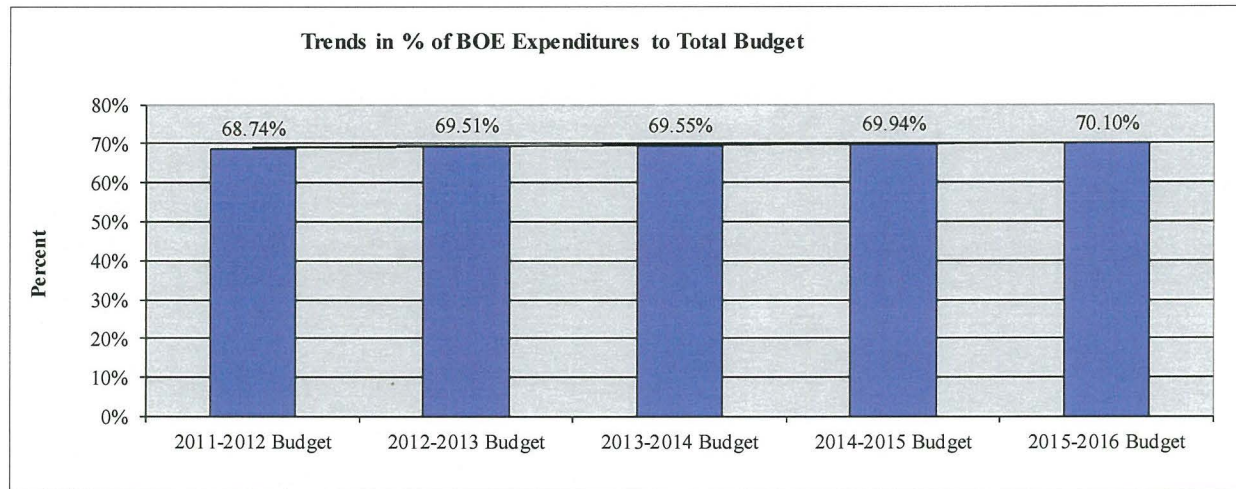
In the **Streets and Roads** portion, the overall budget increased by increased \$96,035 partially due to the cost of street sweeping being added in the amount of \$26,000 and additional DEEP mandated MS4 requirements for \$12,000.

The decrease in the **Refuse and Recycling** budget of \$117,661 is due to a negotiated reduction in contractual fees, a reduction of Bulky Waste pick-up from 6 times a year to 2 times a year and an estimated decrease in budgeted refuse tonnage for FY16.

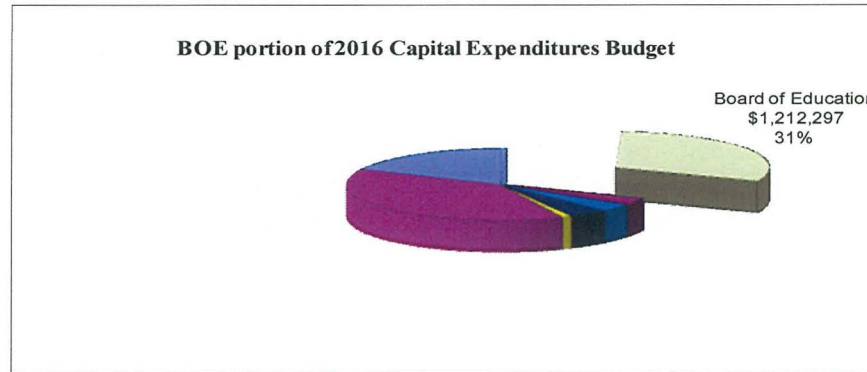
The increase of \$69,651 in the **Parks and Facilities** portion of Public Works was mainly due to the impact of \$62,859 in the wage accounts for union negotiated wage settlements, the net effect of adding a Working Foreman/Facilities Manager salary (previously funded by the ESCO project) and eliminating a Laborer position and the expansion of the custodian position from part-time to full-time later in the fiscal year. Temporary Help increased by \$15,500 due to the addition of temporary staff hours to assist with the reduction in the Laborer position. The program budget decreased by \$8,708 due to increases and decreases in various line items throughout the budget.

- *Public Safety Services budget* increased 1.90% or \$34,842 resulting from a combination of increases and decreases in the Law Enforcement, Fire Suppression, Fire Prevention, Ambulance and Canine Control budgets. **Law Enforcement** had a decrease of \$64,528. This reduction initially was mainly due to the reallocation of the School Resource Officer to the Board of Education Budget. The Governor's proposal increased the Town's share of the State contract for Resident Troopers up to 100%. The Town currently pays for 70% of the total wages and fringe benefits for the State Trooper program. Because of the Governor's proposal the Town Manager has reduced the program from a Sergeant and four officers down to three officers and no Sergeant and a small amount to conduct a police services study. If the Governor's proposal does not proceed then the funds within the budget will cover the current program including the Town's portion of the School Resource Officer during the summer hours. **Fire Prevention** increased by \$35,301 due to the Deputy Fire Marshal position being expanded from a part-time to a full-time position and **Fire Suppression** increased by \$17,128 in the communications line for increased cost of services and by \$6,500 in vehicle equipment parts which includes funding for a new maintenance program to under-spray the bodies of the apparatus to prevent corrosion and extend the life of the vehicles. **Ambulance Services** include increases of \$22,416 mainly due to increased costs for supplies, repair parts and negotiated salary increases.
- *Finance and Records budget* increased by \$61,821 overall due to various departmental changes. In **Assessment Service** there is an increase of \$20,051 for the 2019 revaluation cost that is funded over several years. There is an increase of \$12,932 in **Accounting Services** is due to an enhancement in the financial software required for printing checks and various forms. The increases in **Revenue Collection** of \$3,604 resulted by increase in personnel adjustments. **Town Clerk** has stayed almost flat due to retirement of the Town Clerk and replacement with lower paid personnel. The other increases within this area are related to union negotiated wage settlements.

- *Contingency* program budget has decreased by \$38,841 or 20.2% due to union contracts being settled that had funds previously set aside within this budget and are now funded within the FY2015-2016 individual budgets. In FY 2015-16 only estimated raises for non – union employees are budgeted in this account as well as funding for unanticipated personnel costs and other fringe benefit costs. The regular Contingency account increased slightly by \$5,000 to provide funding for unanticipated emergency expenditures and to possibly provide funding for public safety needs for the Tolland 300<sup>th</sup> Celebration.
- **Board of Education operating budget** represents 70.1% of the total Town of Tolland budget. The recommended funding level by the Town Manager for the Board of Education is \$38,275,831 which is a reduction of \$171,530 from the amount requested by the Board of Education but an increase of 2.92% or \$1,086,250 over current year expenditures. The Town Manager worked very closely with the Superintendent of Schools to determine cost reductions that would not impact educational services. These reductions were realized in savings in health insurance and Other Post Employment Benefit annual required contribution savings and will not impact the Board of Education Budget Plan.

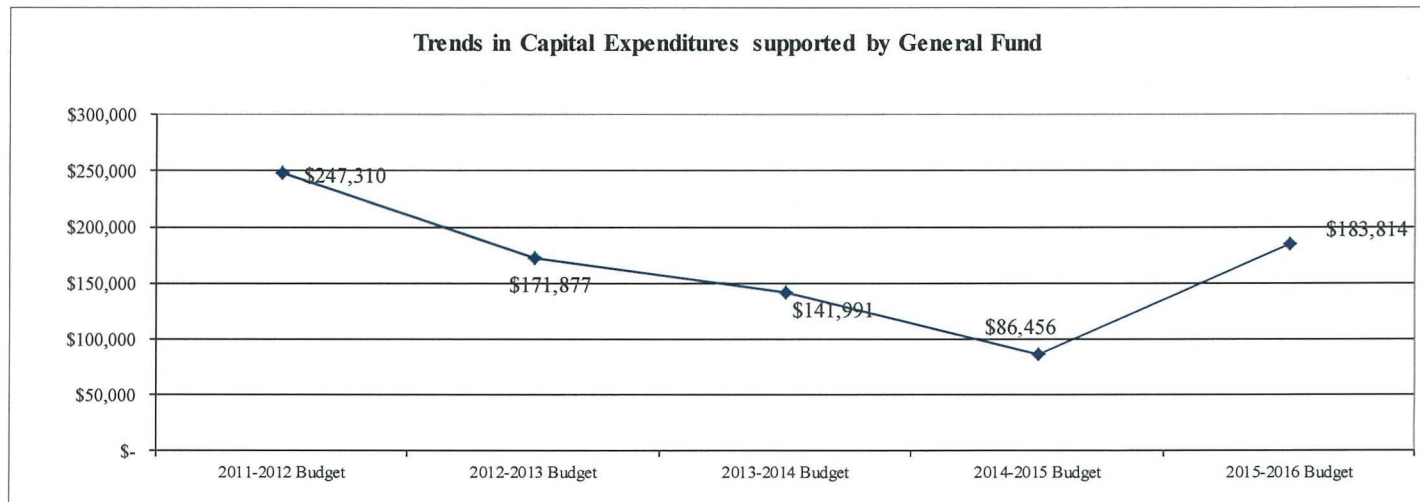


The Board of Education portion of capital expenditures for the next year is \$1,212,297 or 31% of the total Capital budget.



**Debt Service budget** will stay level with no changes over the 2015 fiscal budget as new Debt Service Fund was established. 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 Debt Service tab. Current debt expenditures are presented at the actual level and include funding that will be transferred to the Debt Service fund to offset the impact of the future increased debt expenditures as part of the overall debt management plan.

**Capital Improvements budget** increased over 112% compared with last year which is only at .34% of the overall operating budget. The Town of Tolland has historically kept spending levels for capital projects at 1% of its budget. It is important to keep up with capital expenditures even when revenues are tight. A detail of the capital projects and equipment recommendations for next year can be seen in the Capital Improvement Plan.

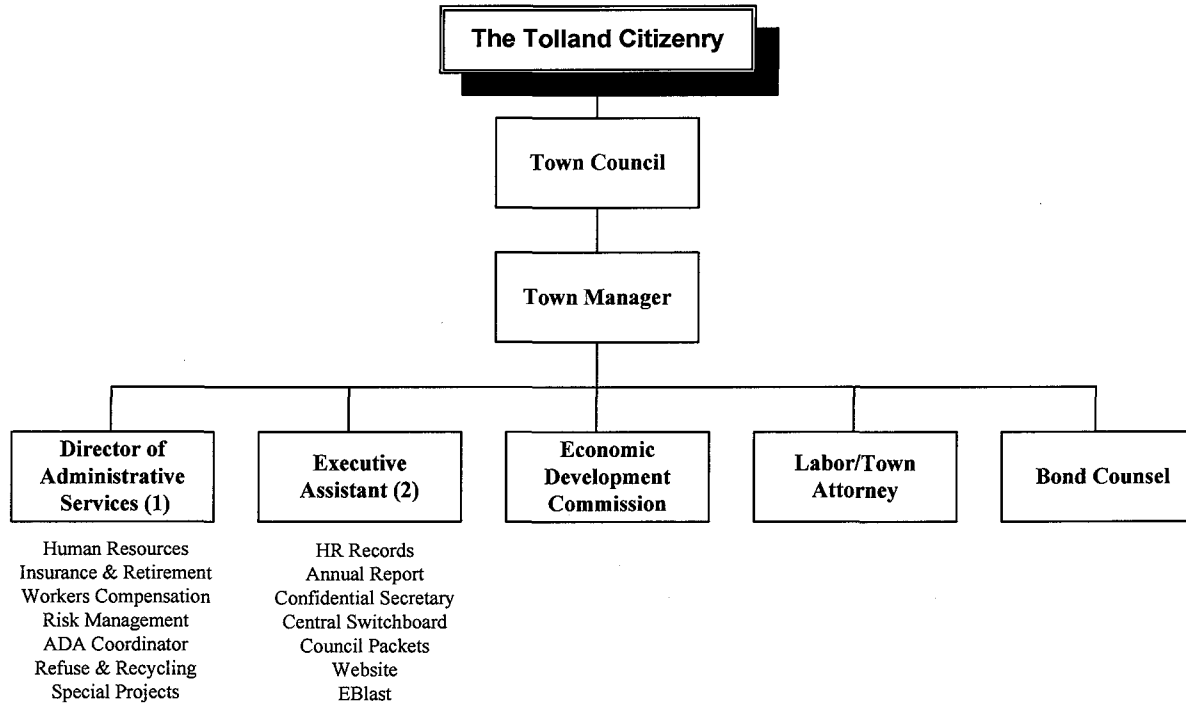


## GENERAL GOVERNMENT

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 82 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	2015-2016 Department Request	2015-2016 Manager Proposed	2015-2016 Adopted Budget
100-00	Town Council	38,879	38,879	38,879
110-00	Town Manager	216,067	216,067	216,067
120-00	Economic Development Commission	4,250	2,750	2,750
130-00	Human Resources and Benefits Administration	2,101,985	2,074,655	2,074,655
140-00	Miscellaneous Support Services	55,139	56,279	56,279
140-10	Information Technology and Telecommunications	201,516	165,766	165,766
150-13	Insurance	205,424	208,614	208,614
160-19	Legal Services	72,000	62,000	62,000
170-00	Probate Services	11,859	11,918	11,918
	<b>Subtotal -- General Government</b>	<b>2,907,119</b>	<b>2,836,928</b>	<b>2,836,928</b>

# General Government *Organization Chart*





<b>PROGRAM</b>	<b>TOWN COUNCIL</b>	<b>100-00</b>
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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 \$1,710 due mainly to an increase in Dues and Memberships.

***Program Objectives and Goals FY 2016:***

- Develop strategies for implementation and prioritization for future Town and/or BOE facility improvements or relocation
- Working to identify next steps to move forward development in the Tolland Village Area, Gateway Design District and Technology Zone
- Review Town budget to ensure if there must be increase it is defensible and to extent possible current services are maintained
- Expand the review of operational polices for increased revenue potentials and operational cost savings
- Aggressively pursue grants that will enhance the quality of life in Tolland

***Program Accomplishments FY 2015:***

- Continued Prescription Discount Card program for Tolland residents saving residents \$220,600
- Approved sending to referendum \$2.6 million for expansion of the Library
- Approved funding for the \$10.2 million ESCO project to renovate HVAC systems in Town and BOE facilities
- Approved tax abatement policies for the Tolland Village Area, Gateway Design District and Technology Zone

**Assigned Positions:**

2013-2014		2014-2015		Position Title	2015-2016	
Positions	FTE	Positions	FTE		Positions	FTE
1		1		Recording Clerk	1	
1		1		Videographer	1	

Performance Data	Actual 2011-2012	Actual 2012-2013	Actual 2013-2014	Estimated 2014-2015	Anticipated 2015-2016
Meetings attended	41	38	37	36	37
Ordinances Passed	2	4	3	2	3
Resolutions Passed	95	74	85	69	78
Policies Enacted	2	2	4	2	3
Public Hearing Items	20	14	15	14	16
Appointments	44	40	68	42	51
Additional appropriations	12	8	9	8	9

Town Administration Line Item Description	ACTIVITY Town Council			PROGRAM Town Council			CODE 100-00	
	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted	2014-2015 Amended	2015-2016 Manager Proposed	2015-2016 Adopted Budget	% Increase Over Adopted
<b>PROFESSIONAL SERVICES</b>	6,350	4,730	5,070	5,120	5,120	5,120	5,120	
<b>PRINTING</b>	3,263	3,618	1,190	3,385	3,385	3,300	3,300	
<b>ADVERTISING</b>	7,154	6,508	6,194	6,000	6,000	6,000	6,000	
<b>DUES AND MEMBERSHIPS</b>	18,732	19,783	19,883	19,964	19,959	21,759	21,759	
<b>OTHER SERVICES AND FEES</b>	0	2,025	954	1,500	1,500	1,500	1,500	
<b>TRAINING AND DEVELOPMENT</b>	0	80	25	100	105	100	100	
<b>OFFICE SUPPLIES</b>	986	478	337	500	500	500	500	
<b>PROGRAM MATERIALS</b>	16	600	561	600	600	600	600	
<b>OPERATING EXPENDITURES</b>	36,501	37,823	34,214	37,169	37,169	38,879	38,879	
<b>TOTAL TOWN COUNCIL</b>	36,501	37,823	34,214	37,169	37,169	38,879	38,879	4.60%

<b>PROGRAM</b>	<b>TOWN MANAGER</b>	<b>110-00</b>
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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 community.

***Budget Change Commentary:***

The Town Manager's program budget has an overall increase of \$800. Communications increased by \$200 and Training and Development increased by \$600.

***Program Objectives and Goals FY 2016:***

- Develop Town budget to ensure if there must be increase it is defensible and to extent possible current services are maintained
- Oversee completion of capital projects proposed for FY2016
- Aggressively pursue grants that will enhance the quality of life in Tolland
- Continue to improve the content on the Town's website
- Complete the Library Expansion project

***Program Accomplishments FY 2015:***

- Produced a budget for FY2015 which limits expenditure increases
- Finished work on the Town Hall HVAC project, Library roof project and elevator project
- Managed in a cost effective manner the storm events and clean-up
- Received a STEAP Grant to construct a synthetic playing field

***Assigned Positions:***

2013-2014		2014-2015		Position Title	2015-2016	
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

<b>Performance Data</b>	<b>Actual 2011-2012</b>	<b>Actual 2012-2013</b>	<b>Actual 2013-2014</b>	<b>Estimated 2014-2015</b>	<b>Anticipated 2015-2016</b>
Municipal Budget Expenditure Increase passed at Referendum	1.36%	0.74%	0.58%	4.12%	2.11%
Total Percentage Tax Increase passed at Referendum	1.99%	0.87%	0.67%	2.85%	*
Town Council meetings attended	36	38	37	36	37
Staff meetings conducted	24	20	20	18	22
Sealed bids invited	4	4	3	3	4

\*Revaluation year

<b>FUNCTION</b>	<b>ACTIVITY</b>			<b>PROGRAM</b>			<b>CODE</b>	
<b>Town Administration</b>	<b>Town Manager</b>			<b>Town Manager</b>			<b>110-00</b>	
Line Item Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted	2014-2015 Amended	2015-2016 Manager Proposed	2015-2016 Adopted Budget	% Increase Over Adopted
<b>REGULAR PAYROLL</b>	205,532	209,892	201,140	202,110	203,450	203,642	203,642	
Town Manager								
Executive Secretary								
Executive Secretary / Web Master (.5)								
<b>PROFESSIONAL SERVICES</b>	425	1,000	0	900	900	900	900	
<b>COMMUNICATIONS</b>	2,769	2,333	2,249	2,570	2,570	2,770	2,770	
<b>SERVICE CONTRACTS</b>	84	84	84	95	95	95	95	
<b>PRINTING</b>	2,122	2,547	1,998	1,800	1,800	1,800	1,800	
<b>DUES AND MEMBERSHIPS</b>	1,475	1,555	1,531	1,560	1,576	1,560	1,560	
<b>TRAINING AND DEVELOPMENT</b>	2,123	3,522	230	2,200	2,200	2,800	2,800	
<b>OFFICE SUPPLIES</b>	1,519	713	448	1,600	1,600	1,600	1,600	
<b>FOOD AND CLOTHING</b>	399	359	488	600	600	600	600	
<b>BOOKS AND SUBSCRIPTIONS</b>	311	211	239	300	284	300	300	
<b>PAYROLL EXPENDITURES</b>	205,532	209,892	201,140	202,110	203,450	203,642	203,642	
<b>OPERATING EXPENDITURES</b>	11,226	12,324	7,267	11,625	11,625	12,425	12,425	
<b>TOTAL TOWN MANAGER</b>	216,757	222,217	208,407	213,735	215,075	216,067	216,067	1.09%

<b>PROGRAM</b>	<b>ECONOMIC DEVELOPMENT COMMISSION</b>	<b>120-00</b>
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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 decreased from the prior year mainly due to a reduction in Professional Services of \$1,500.

***Program Objectives and Goals FY 2016:***

- Continue to assist and promote economic development in Tolland specifically the Tolland Village Area and Technology Zone
- Continue to work with parties looking for sites or buildings to locate their businesses
- Hold coordinated meetings with business entities to solicit information on their concerns
- Work with UCONN and the Tolland EDC to promote research and technology initiatives

***Program Accomplishments FY 2015:***

- Met with several interested parties regarding locating in Tolland.
- Working with the Town Council on tax abatement policies for the Tolland Village Area, Gateway Design District and Technology Zone
- Worked with Planning and Zoning Commission on the regulations for the Tolland Village Area and Technology Zone
- Submitted regulations to Planning and Zoning Commission to allow drive thru restaurant in the Gateway Design District

<b>Performance Data</b>	<b>Actual 2011-2012</b>	<b>Actual 2012-2013</b>	<b>Actual 2013-2014</b>	<b>Estimated 2014-2015</b>	<b>Anticipated 2015-2016</b>
Meetings Held	12	12	10	12	12

<b>FUNCTION</b>	<b>ACTIVITY</b>			<b>PROGRAM</b>			<b>CODE</b>	
<b>Town Administration</b>	<b>Economic Development</b>			<b>Economic Development</b>			<b>120-00</b>	
Line Item Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted	2014-2015 Amended	2015-2016 Manager Proposed	2015-2016 Adopted Budget	% Increase Over Adopted
<b>TEMPORARY HELP</b> Recording Clerk	630	770	560	700	700	700	700	
<b>PROFESSIONAL SERVICES</b>	2,250	5,950	21,000	3,000	3,000	1,500	1,500	
<b>PRINTING</b>	425	0	7	250	250	250	250	
<b>DUES AND MEMBERSHIPS</b>	350	350	425	300	300	300	300	
<b>TRAINING AND DEVELOPMENT</b>	0	164	0	0	0	0	0	
<b>PAYROLL EXPENDITURES</b>	630	770	560	700	700	700	700	
<b>OPERATING EXPENDITURES</b>	3,025	6,464	21,432	3,550	3,550	2,050	2,050	
<b>TOTAL ECONOMIC DEVELOPMENT</b>	3,655	7,234	21,992	4,250	4,250	2,750	2,750	-35.29%



<b>PROGRAM</b>	<b>HR ADMINISTRATION</b>	<b>130-10</b>
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***Program Explanation:***

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

***Budget Change Commentary:***

The program budget is increasing slightly (\$1,260) from the prior year.

***Program Objectives and Goals FY 2016:***

- Continue to update various Human Resource policies as needed
- As necessary, recruit and fill various vacant staff positions
- Implement personnel changes consistent with proposed FY2016 budget

***Program Accomplishments FY 2015:***

- Recruited and filled vacant full-time and part-time positions including: Building Official, Town Engineer, Town Clerk, Director of Recreation
- ICMARC representatives met with employees relating to pension investments
- Working with Safety Committee, Town Engineer and Public Works Director developed solution for Hicks Parking Lot curb issue
- Attended training opportunities in human resource areas
- Helped coordinate Solarize CT for Tolland residents
- With Human Services Director, interim supervisor for Town Engineer and Building Official

***Assigned Positions:***

2013-2014		2014-2015		Position Title	2015-2016	
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 2011-2012	Actual 2012-2013	Actual 2013-2014	Estimated 2014-2015	Anticipated 2015-2016
Safety Committee Meetings	4	3	4	4	4
Employee Assistance Referrals	4	2	2	2	2
Job Advertisements	7	7	7	11	7
Training Workshops	3	2	2	2	2

FUNCTION	ACTIVITY			PROGRAM			CODE	
	HR and Benefits Administration			HR and Benefits Administration			130-00	
Town Administration	2011-2012	2012-2013	2013-2014	2014-2015	2014-2015	2015-2016	2015-2016	% Increase
Line Item Description	Actual	Actual	Actual	Adopted	Amended	Manager Proposed	Adopted Budget	Over Adopted
<b>REGULAR PAYROLL</b>	106,080	108,617	99,775	111,128	112,703	113,428	113,428	
Director of Administrative Services Executive Secretary / Web Master (.5)								
<b>PROFESSIONAL SERVICES</b>	3,109	2,448	2,938	2,683	2,683	2,683	2,683	
<b>ADVERTISING</b>	5,645	3,078	4,034	4,500	4,500	4,500	4,500	
<b>DUES AND MEMBERSHIPS</b>	640	651	674	690	690	700	700	
<b>TRAINING AND DEVELOPMENT</b>	1,349	334	977	1,000	1,000	1,750	1,750	
<b>OFFICE SUPPLIES</b>	64	309	38	300	300	300	300	
<b>FOOD AND CLOTHING</b>	0	0	0	0	0	500	500	
<b>BOOKS AND SUBSCRIPTIONS</b>	135	281	474	250	250	250	250	
<b>PAYROLL EXPENDITURES</b>	106,080	108,617	99,775	111,128	112,703	113,428	113,428	
<b>OPERATING EXPENDITURES</b>	10,942	7,100	9,135	9,423	9,423	10,683	10,683	
<b>TOTAL HR &amp; BENEFITS ADMINISTRATION</b>	117,022	115,717	108,910	120,551	122,126	124,111	124,111	2.95%

<b>PROGRAM</b>	<b>HR BENEFITS</b>	<b>131-11</b>
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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 at least 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, Life Insurance. Long-term disability insurance is provided for management employees only.

***Budget Change Commentary:***

Overall, this program increased \$2,270. The primary driver of the increase is FICA and Worker's Compensation which was offset by decreases in Unemployment Compensation and Health Insurance.

***Program Objectives and Goals FY 2016:***

- Review health insurance and make revisions that maintain quality insurance benefits for employees at a reasonable cost
- 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 2015:***

- ICMA meetings held with individual employees related to pension investments
- Helped successfully manage Worker's Compensation program to a 0% rate increase for FY2015
- Continued Wellness program for all employees with the highest participation rate to date.
- Participated in ECHIP subcommittee for wellness planning
- Alternative Social Security Program resulted in a savings of \$25,263 to the Town in the prior fiscal year

<b>Performance Data</b>	<b>Actual 2011-2012</b>	<b>Actual 2012-2013</b>	<b>Actual 2013-2014</b>	<b>Estimated 2014-2015</b>	<b>Anticipated 2015-2016</b>
Workers' Compensation Claims	17	22	21	22	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	80.86	80.21	77.49	77.49	78.06
Other Post Employment Benefits	1	1	1	1	1

FUNCTION Town Administration	ACTIVITY HR and Benefits Administration			PROGRAM Employee Benefits			CODE 131-11	
	Line Item Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted	2014-2015 Amended	2015-2016 Manager Proposed	2015-2016 Adopted Budget
<b>FICA</b>	245,253	253,161	244,762	269,000	269,000	276,000	276,000	
<b>MEDICARE</b>	61,777	63,590	62,382	66,000	66,000	71,000	71,000	
<b>EMPLOYEE PENSIONS</b>	231,258	241,884	248,070	265,000	265,000	272,000	272,000	
<b>WORKER'S COMPENSATION</b>	179,487	180,497	192,959	194,185	194,185	203,019	203,019	
<b>UNEMPLOYMENT COMPENSATION</b>	2,693	4,000	12,552	15,000	15,000	4,500	4,500	
<b>HEALTH INSURANCE</b>	895,640	956,020	971,718	1,091,739	1,091,739	1,076,000	1,076,000	
<b>LIFE INSURANCE</b>	22,142	23,122	26,323	28,000	28,000	31,000	31,000	
<b>DISABILITY INSURANCE</b>	18,666	17,727	18,185	18,000	18,000	16,500	16,500	
<b>OTHER POST EMPLOYMENT BENEFITS</b>	50	491	54	1,350	1,350	525	525	
<b>OPERATING EXPENDITURES</b>	1,656,966	1,740,492	1,777,005	1,948,274	1,948,274	1,950,544	1,950,544	
<b>TOTAL EMPLOYEE BENEFITS</b>	1,656,966	1,740,492	1,777,005	1,948,274	1,948,274	1,950,544	1,950,544	0.12%

<b>PROGRAM</b>	<b>MISCELLANEOUS SUPPORT SERVICES</b>	<b>140-00</b>
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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:***

Overall, the budget decreased \$181. There are savings in fuel costs of \$1,774 and a reduction in postage of \$1,404 for funds that are being designated in FY 14-15. Service contracts increased by \$2,497 for the addition of the Fire Department copier maintenance contract and due to rising costs of copies and telephone system maintenance.

***Program Objectives and Goals FY 2016:***

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

***Program Accomplishments FY 2015:***

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

<b>FUNCTION</b>	<b>ACTIVITY</b>			<b>PROGRAM</b>				<b>CODE</b>
<b>Town Administration</b>	<b>Administrative Support Services</b>			<b>Miscellaneous Support Services</b>				<b>140-00</b>
Line Item Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted	2014-2015 Amended	2015-2016 Manager Proposed	2015-2016 Adopted Budget	% Increase Over Adopted
<b>PROFESSIONAL SERVICES</b>	0	10	0	0	0	0	0	
<b>COMMUNICATIONS</b>	16,236	15,397	18,503	19,904	19,904	18,500	18,500	
<b>SERVICE CONTRACTS</b>	7,417	8,936	20,945	18,707	18,707	21,204	21,204	
<b>OTHER SERVICES AND FEES</b>	518	600	0	425	425	425	425	
<b>OFFICE SUPPLIES</b>	6,624	7,160	2,783	4,900	4,900	4,900	4,900	
<b>MACHINERY AND EQUIPMENT PARTS</b>	2,769	2,483	2,485	2,500	2,500	3,000	3,000	
<b>FUEL AND OIL</b>	9,816	9,041	9,584	10,024	10,024	8,250	8,250	
<b>OPERATING EXPENDITURES</b>	43,380	43,627	54,300	56,460	56,460	56,279	56,279	
<b>TOTAL MISCELLANEOUS SUPPORT SERVICES</b>	43,380	43,627	54,300	56,460	56,460	56,279	56,279	-0.32%

<b>PROGRAM</b>	<b>INFORMATION TECHNOLOGY/TELECOMMUNICATIONS</b>	<b>140-10</b>
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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.

***Budget Change Commentary:***

Overall, the budget increased \$33,414 due to an increase of four hours per week for a total of 208 hours for IT consulting services in Professional Services and to begin addressing the recommendations within the Information Technology Plan.

***Program Objectives and Goals FY 2016:***

- To provide uninterrupted communication services via computers and phones
- To upgrade software, equipment and technology as recommended in the Information Technology Plan
- Continue the implementation of the Town Wide Fiber network

***Program Accomplishments FY 2015:***

- Timely responses to requests for trouble shooting
- Upgraded obsolete computers and hardware
- Created an Information Technology Plan
- Created savings by switching the Town Hall telephone service provider
- Began implementation of the Town Wide Fiber network



<b>FUNCTION</b>	<b>ACTIVITY</b>			<b>PROGRAM</b>			<b>CODE</b>	
<b>Town Administration</b>	<b>Information Technology</b>			<b>IT / Telecommunications</b>			<b>140-10</b>	
Line Item Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted	2014-2015 Amended	2015-2016 Manager Proposed	2015-2016 Adopted Budget	% Increase Over Adopted
<b>PROFESSIONAL SERVICES</b>	33,706	28,697	61,800	65,700	65,700	76,000	76,000	
<b>COMMUNICATIONS</b>	29,786	35,567	37,635	37,072	37,072	53,336	53,336	
<b>TRAINING AND DEVELOPMENT</b>	0	0	115	0	0	180	180	
<b>COMPUTER SOFTWARE</b>	5,465	4,113	6,000	12,250	12,250	22,800	22,800	
<b>OTHER EQUIPMENT</b>	41,890	19,159	43,740	17,330	17,330	13,450	13,450	
<b>OPERATING EXPENDITURES</b>	110,847	87,536	149,290	132,352	132,352	165,766	165,766	
<b>TOTAL IT / TELECOMMUNICATIONS</b>	110,847	87,536	149,290	132,352	132,352	165,766	165,766	25.25%

<b>PROGRAM</b>	<b>TOWNWIDE INSURANCE</b>	<b>150-12</b>
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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 programs funded through the General Townwide Insurance program are 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 \$6,277 due mainly to an increase in property and liability insurance.

***Program Objectives and Goals FY 2016:***

- 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

***Program Accomplishments FY 2015:***

- Worked with CIRMA and town departments to coordinate all liability claims
- Property and liability claims dropped from 19 in FY2011 to 11 in FY2014
- Completed claims review for Town’s insurer CIRMA
- Working with Safety Committee, Town Engineer and Public Works Director developed solution for Hicks Parking Lot curb issue

<b>Performance Data</b>	<b>Actual 2011-2012</b>	<b>Actual 2012-2013</b>	<b>Actual 2013-2014</b>	<b>Estimated 2014-2015</b>	<b>Anticipated 2015-2016</b>
General Liability	1	1	1	1	1
Excess Liability	1	1	1	1	1
Public Officials Bond	3	3	3	3	3

<b>FUNCTION</b>	<b>ACTIVITY</b>			<b>PROGRAM</b>				<b>CODE</b>
<b>Town Administration</b>	<b>Insurance</b>			<b>General Coverage Insurance</b>				<b>150-12</b>
Line Item Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted	2014-2015 Amended	2015-2016 Manager Proposed	2015-2016 Adopted Budget	% Increase Over Adopted
<b>PROPERTY AND LIABILITY INSURANCE</b>	150,843	157,314	164,036	171,985	171,985	179,615	179,615	
<b>MICELLANEOUS INSURANCE</b>	1,559	4,765	2,528	3,000	3,000	3,000	3,000	
<b>PUBLIC OFFICIAL INSURANCE</b>	3,023	3,568	4,610	4,150	4,150	2,797	2,797	
<b>OPERATING EXPENDITURES</b>	155,424	165,647	171,174	179,135	179,135	185,412	185,412	
<b>TOTAL GENERAL COVERAGE INSURANCE</b>	155,424	165,647	171,174	179,135	179,135	185,412	185,412	3.50%

<b>PROGRAM</b>	<b>VOLUNTEER FIREFIGHTER INSURANCE</b>	<b>150-13</b>
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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 increased by \$2,797 due to an estimated 2.9% premium increase.

***Program Objectives and Goals FY 2016:***

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

***Program Accomplishments FY 2015:***

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

<b>Performance Data</b>	<b>Actual 2011-2012</b>	<b>Actual 2012-2013</b>	<b>Actual 2013-2014</b>	<b>Estimated 2014-2015</b>	<b>Anticipated 2015-2016</b>
Volunteer Fire Insurance Policy	1	1	1	1	1

<b>FUNCTION</b>	<b>ACTIVITY</b>			<b>PROGRAM</b>				<b>CODE</b>
<b>Town Administration</b>	<b>Insurance</b>			<b>Firefighter Insurance</b>				<b>150-13</b>
Line Item Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted	2014-2015 Amended	2015-2016 Manager Proposed	2015-2016 Adopted Budget	% Increase Over Adopted
<b>INSURANCE - FIRE GENERAL COVERAGE</b>	9,938	9,970	11,673	10,461	10,461	13,038	13,038	
<b>INSURANCE - FIRE UMBRELLA</b>	2,748	2,775	2,761	2,831	2,831	2,831	2,831	
<b>INSURANCE - VOLUNTEER ACCIDENT</b>	6,756	6,955	7,174	7,113	7,113	7,333	7,333	
<b>OPERATING EXPENDITURES</b>	19,442	19,700	21,608	20,405	20,405	23,202	23,202	
<b>TOTAL FIREFIGHTER INSURANCE</b>	19,442	19,700	21,608	20,405	20,405	23,202	23,202	13.71%

<b>PROGRAM</b>	<b>LEGAL SERVICES – TOWN ATTORNEY</b>	<b>160-15</b>
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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 increasing \$8,000 based on prior year’s expenditures and anticipated activity.

***Program Objectives and Goals FY 2016:***

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

***Program Accomplishments FY 2015:***

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

<b>Performance Data</b>	<b>Actual 2011-2012</b>	<b>Actual 2012-2013</b>	<b>Actual 2013-2014</b>	<b>Estimated 2014-2015</b>	<b>Anticipated 2015-2016</b>
Cases tried	0	0	0	0	0
Estimated opinions rendered	20	20	20	20	20
Cases pending	1	2	0	2	1

<b>FUNCTION</b>	<b>ACTIVITY</b>			<b>PROGRAM</b>				<b>CODE</b>
<b>Town Administration</b>	<b>Legal Services</b>			<b>Town Attorney</b>				<b>160-15</b>
Line Item Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted	2014-2015 Amended	2015-2016 Manager Proposed	2015-2016 Adopted Budget	% Increase Over Adopted
<b>PROFESSIONAL SERVICES</b>	32,486	37,449	48,933	32,000	32,000	40,000	40,000	
<b>OTHER SERVICES AND FEES</b>	0	70	0	2,000	2,000	2,000	2,000	
<b>OPERATING EXPENDITURES</b>	32,486	37,519	48,933	34,000	34,000	42,000	42,000	
<b>TOTAL TOWN ATTORNEY</b>	32,486	37,519	48,933	34,000	34,000	42,000	42,000	23.53%

<b>PROGRAM</b>	<b>LEGAL SERVICES – PERSONNEL</b>	<b>160-19</b>
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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 reduced by \$25,000 from the prior fiscal year because successor agreements were reached for two union contracts.

***Program Objectives and Goals FY 2016:***

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

***Program Accomplishments FY 2015:***

- Helped successfully settle two union successor agreements
- Negotiated agreement with CSEA union employees for continued 4-day workweek
- Negotiated incentive based wellness program language into two union successor agreements

<b>Performance Data</b>	<b>Actual 2011-2012</b>	<b>Actual 2012-2013</b>	<b>Actual 2013-2014</b>	<b>Estimated 2014-2015</b>	<b>Anticipated 2015-2016</b>
Hearings Held	0	2	0	1	0
Contracts Negotiated	0	0	1	2	3
Litigation Cases	0	0	0	0	0



FUNCTION	ACTIVITY			PROGRAM				CODE
	Legal Services			Personnel				160-19
Town Administration	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted	2014-2015 Amended	2015-2016 Manager Proposed	2015-2016 Adopted Budget	% Increase Over Adopted
Line Item Description								
<b>PROFESSIONAL SERVICES</b>	25,000	44,495	33,534	45,000	45,000	20,000	20,000	
<b>OPERATING EXPENDITURES</b>	25,000	44,495	33,534	45,000	45,000	20,000	20,000	
<b>TOTAL PERSONNEL</b>	25,000	44,495	33,534	45,000	45,000	20,000	20,000	-55.56%

<b>PROGRAM</b>	<b>PROBATE SERVICES</b>	<b>170-00</b>
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***Program Explanation:***

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

***Budget Change Commentary:***

The program budget increased by \$1,379. Furniture and Fixtures increased by \$500 due to an anticipated purchase of an additional file cabinet, Document Maintenance increased by \$500 for State required change in internet services and various other line items increased by \$379.

***Program Objectives and Goals FY 2016:***

- Continue to address and resolve any minor residual issues related to the consolidation of the Tolland and Mansfield probate courts into the “Tolland-Mansfield Probate District” that took effect on January 5, 2011
- Continue a laser fiche project to record and microfilm Tolland, Coventry and Mansfield court documents that pre-date the Tolland-Mansfield consolidation

***Program Accomplishments FY 2015:***

- The Tolland-Mansfield Probate Court continued with its successful consolidation of the Tolland and Mansfield courts; worked in cooperation with the Office of the Probate Administrator to successfully adjust to a re-structured Connecticut Probate Court System; transitioned to a new judge following the retirement of Judge Twerdy.
- Made significant progress with the laser fiche project to record and microfilm unbound Tolland court documents that pre-date the Tolland-Mansfield consolidation and began laser fiche of bound volumes currently located in Mansfield and Coventry town halls.

<b>Performance Data</b>	<b>Actual 2011-2012</b>	<b>Actual 2012-2013</b>	<b>Actual 2013-2014</b>	<b>Estimated 2014-2015</b>	<b>Anticipated 2015-2016</b>
Probate Cases	735	740	982	1,000	1,025
Passports	212	264	225	109*	N/A
*Total passports are from 7/1/2014 thru 12/31/2014. As of 1/1/2015, we no longer do passports.					

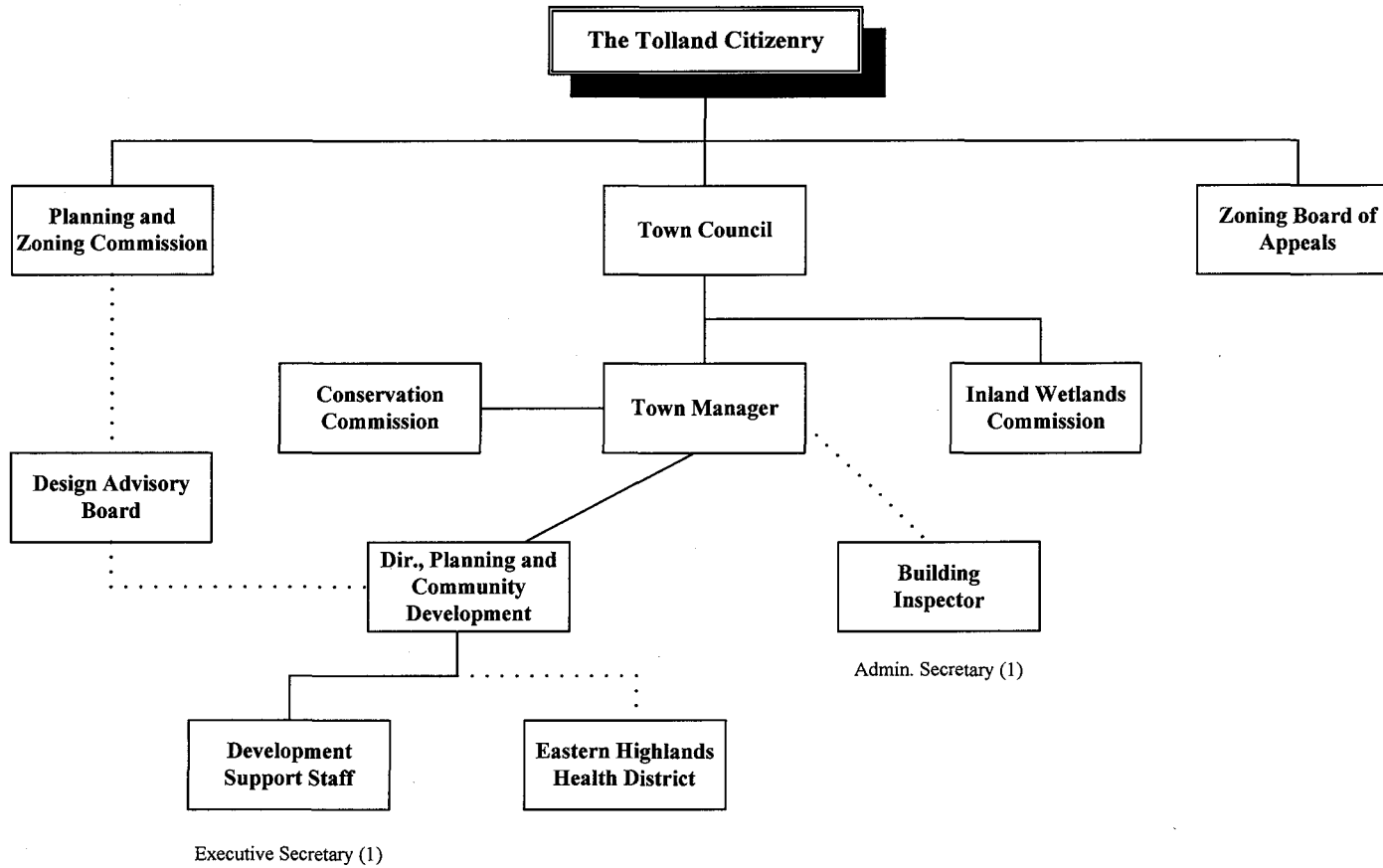
<b>FUNCTION</b>	<b>ACTIVITY</b>			<b>PROGRAM</b>				<b>CODE</b>
<b>Town Administration</b>	<b>Probate Services</b>			<b>Probate Services</b>				<b>170-00</b>
Line Item Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted	2014-2015 Amended	2015-2016 Manager Proposed	2015-2016 Adopted Budget	% Increase Over Adopted
<b>COMMUNICATIONS</b>	3,300	3,780	4,722	4,974	4,974	5,033	5,033	
<b>SERVICE CONTRACTS</b>	578	534	415	585	585	685	685	
<b>DOCUMENT MAINTENANCE</b>	2,506	3,060	2,156	2,800	2,800	3,000	3,500	
<b>OTHER SERVICES AND FEES</b>	629	532	680	680	680	700	700	
<b>OFFICE SUPPLIES</b>	1,447	1,517	2,424	1,500	1,500	1,500	1,500	
<b>FURNITURE AND FIXTURES</b>	950	0	0	0	0	1,000	500	
<b>OPERATING EXPENDITURES</b>	9,410	9,423	10,396	10,539	10,539	11,918	11,918	
<b>TOTAL PROBATE SERVICES</b>	9,410	9,423	10,396	10,539	10,539	11,918	11,918	13.08%

## 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	2015-2016 Department Request	2015-2016 Manager Proposed	2015-2016 Adopted Budget
200-00	Building Inspection Services	122,340	117,340	117,340
210-00	Zoning Board of Appeals	3,660	3,160	3,160
230-00	Public Health Services	74,720	74,725	74,725
240-00	Planning and Zoning Services	140,632	140,632	140,632
250-00	Inland Wetlands Commission	4,065	4,065	4,065
260-00	Planning and Zoning Commission	9,405	9,905	9,905
270-00	Conservation Commission	4,290	4,290	4,290
	<b>Subtotal -- Planning and Community Development</b>	<b>359,112</b>	<b>354,117</b>	<b>354,117</b>

# Division of Planning and Community Development *Organization Chart*



<b>PROGRAM</b>	<b>BUILDING INSPECTION SERVICES</b>	<b>200-00</b>
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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 and boards and commissions on an as needed basis. The Building Official is also responsible for investigating and resolving complaints pertaining to unregistered vehicles.

***Budget Change Commentary:***

The Temporary Help budget has been decreased by \$11,000. The program budget has a slight decrease of \$357 in various accounts.

***Program Objectives and Goals FY 2016:***

- Continue to work with, consult and assist other departments to better serve the Town, as a whole
- Assist in the design of the proposed library expansion and new lower-level elevator
- Work with BOE and Public Safety on school safety upgrades
- Continue public outreach – benefits of getting a permit
- Continuation of closing out open permits
- Continue to update and post more educational materials and code information on the Town web-site
- Scan commercial floor plans to make data available in digital format, allowing the Building and Fire Departments to access information more efficiently in emergency situations
- Implement the new Building and Electrical Codes (which are applicable to both residential and commercial projects) – anticipated state-wide adoption is October, 2015
- Continue to update the internal procedures to better serve the customers

***Program Accomplishments FY 2015:***

- Implemented the “express permit” system for permit applications that do not require major review
- The Building Department accepts all Special Event Permits and coordinates with other departments to process, review and approve in an expedient manner
- Reduced the permit review and approval wait time to generally less than 10 days, if application is complete
- Email as many permits as possible, saving on time, postage and paper usage, which reduces the turnaround time and saves money
- Inspect and close out “old” open permits with great success

**Assigned Positions:**

2013-2014		2014-2015		Position Title	2015-2016	
Positions	FTE	Positions	FTE		Positions	FTE
1	1.0	1	1.0	Building Inspector	1	1.0
1	.66*	1	1.0	Administrative Secretary	1	1.0

\* 33% of the Administrative Secretary was paid out of the Water Commission budget

Performance Data	Actual 2011-2012	Actual 2012-2013	Actual 2013-1014	Estimated 2014-2015	Anticipated 2015-2016
<b>PERMITS:</b>					
Housing units	10	8	13	26	30
Commercial (includes additions & modifications)	22	34	21	32	36
Industrial	4	0	0	0	0
Municipal	12	6	3	4	4
Total Permits	1,100	997	914	1,341	1,475
Certificates of Occupancy (New Construction & Commercial)	250	108	19	30	33
Inspections	1,500	1,177	1,113	1,642	1,806
Total Revenue (Permit Fees)		\$159,341	\$169,173	\$273,292	\$299,521

<b>FUNCTION</b>	<b>ACTIVITY</b>			<b>PROGRAM</b>			<b>CODE</b>	
<b>Planning and Community Development</b>	<b>Building Inspection</b>			<b>Building Inspection</b>			<b>200-00</b>	
Line Item Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted	2014-2015 Amended	2015-2016 Manager Proposed	2015-2016 Adopted Budget	% Increase Over Adopted
<b>REGULAR PAYROLL</b> Building Official Administrative Secretary (.66)	78,516	76,989	88,808	98,727	97,781	104,053	104,053	
<b>TEMPORARY HELP</b>	3,000	5,000	4,983	12,000	9,752	1,000	1,000	
<b>COMMUNICATIONS</b>	1,148	1,309	1,209	1,200	1,200	720	720	
<b>SERVICE CONTRACTS</b>	6,515	6,730	7,370	8,104	8,104	8,492	8,492	
<b>PRINTING</b>	0	65	95	100	640	600	600	
<b>DUES AND MEMBERSHIPS</b>	250	170	170	275	275	275	275	
<b>TRAINING AND DEVELOPMENT</b>	170	500	348	550	100	150	150	
<b>OFFICE SUPPLIES</b>	261	143	350	875	745	250	250	
<b>MINOR TOOLS</b>	107	399	87	940	100	800	800	
<b>BOOKS AND SUBSCRIPTIONS</b>	34	884	941	600	1,180	1,000	1,000	
<b>OTHER EQUIPMENT</b>	0	0	0	0	2,548	0	0	
<b>PAYROLL EXPENDITURES</b>	81,516	81,989	93,791	110,727	107,533	105,053	105,053	
<b>OPERATING EXPENDITURES</b>	8,485	10,200	10,569	12,644	14,892	12,287	12,287	
<b>TOTAL BUILDING INSPECTION</b>	90,001	92,189	104,360	123,371	122,425	117,340	117,340	-4.89%



<b>PROGRAM</b>	<b>ZONING BOARD OF APPEALS</b>	<b>210-00</b>
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***Program Explanation:***

The Zoning Board of Appeals consists of five members and two alternates. Four of these members are elected to four-year terms and one member is elected to a two-year term, the alternates are appointed. The powers and duties of the Zoning Board of Appeals are defined in the Connecticut State Statutes under Section 8-5. These duties include hearing petitions from residents seeking relief from a strict interpretation of the zoning regulations or errors in any order, requirement or decision made by the Zoning Enforcement Officer. The Director of Planning and Community Development is designated as Zoning Enforcement Officer and Technical Staff Advisor to the Zoning Board of Appeals. The Planning and Community Development Executive Secretary provides administrative service to the Zoning Board of Appeals.

***Budget Change Commentary:***

The program budget has a decrease of \$500 in Advertising.

***Program Objectives FY 2016:***

- Continue to process applications in an efficient and legal manner

***Program Accomplishments FY 2015:***

- Worked with the public to explain the process and legal guidelines of applying for and receiving variances
- Processed applications in a timely and courteous manner
- Added applications, maps and processed information to town web-site

***Assigned Positions:***

2013-2014		2014-2015		Position Title	2015-2016	
Positions	FTE	Positions	FTE		Positions	FTE
1	1	1	1	Recording Clerk	1	1

Performance Data	Actual 2011-2012	Actual 2012-2013	Actual 2013-2014	To date 2014-2015	Anticipated 2015-2016
Meetings held	9	10	6	5	6
Applications received	15	14	7	9	10
Applications heard	15	14	7	9	9
Variances granted	13	14	7	9	9
Variances denied	2	0	0	0	0
Applications withdrawn	0	0	0	0	1

<b>FUNCTION</b>	<b>ACTIVITY</b>			<b>PROGRAM</b>			<b>CODE</b>	
<b>Planning and Community Development</b>	<b>Zoning Board of Appeals</b>			<b>Zoning Board of Appeals</b>			<b>210-00</b>	
Line Item Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted	2014-2015 Amended	2015-2016 Manager Proposed	2015-2016 Adopted Budget	% Increase Over Adopted
<b>TEMPORARY HELP</b> Recording Clerk	720	720	452	910	910	910	910	
<b>ADVERTISING</b>	2,254	2,967	1,944	2,500	1,750	2,000	2,000	
<b>DUES AND MEMBERSHIPS</b>	0	100	50	100	50	50	50	
<b>TRAINING AND DEVELOPMENT</b>	105	0	50	50	50	100	100	
<b>OFFICE SUPPLIES</b>	149	149	100	100	100	100	100	
<b>BOOKS AND SUBSCRIPTIONS</b>	0	77	0	0	0	0	0	
<b>PAYROLL EXPENDITURES</b>	720	720	452	910	910	910	910	
<b>OPERATING EXPENDITURES</b>	2,508	3,293	2,144	2,750	1,950	2,250	2,250	
<b>TOTAL ZONING BOARD OF APPEALS</b>	3,228	4,013	2,596	3,660	2,860	3,160	3,160	-13.66%

<b>PROGRAM</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>230-00</b>
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***Program Explanation:***

The Eastern Highlands Health District assumed the responsibility for providing 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 day care centers, schools and public bathing areas. The Department 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 functions.

***Budget Change Commentary:***

The health district membership per capita contribution increased 3.5%. This represents an additional cost of \$2,250 for FY 15/16. The increase is primarily due to increases in health insurance premiums and improvements in IT infrastructure.

***Program Objectives and Goals FY 2016:***

- Implement agency Information Technology improvements to improve efficiencies and service quality
- Pursue other agency strategic plan objectives
- Maintain current scope of quality environmental health services

***Program Accomplishments FY 2015:***

- Completed Community Health Needs Assessment of Tolland County
- Recruited and established Medical Reserve Corps Unit
- Implemented public health pilot projects: Tobacco Free Open Spaces and self-monitoring blood pressure programs

<b>Performance Data</b>	<b>Actual 2011-2012</b>	<b>Actual 2012-2013</b>	<b>Actual 2013-2014</b>	<b>Estimated 2014-2015</b>	<b>Anticipated 2015-2016</b>
Subdivision lots reviewed	5	1	0	1	1
Soil tests conducted (test holes plus perc tests)	97	105	112	100	100
New permits issued	16	6	12	10	10
Repair permits issued	16	61	44	40	40
Site inspections conducted	203	154	254	200	200
Well permits issued	21	25	15	20	20
Food service inspections	64	105	113	85	105
Planning & Zoning plan reviews	3	0	0	1	1
Zoning/Building permits reviewed	99	199	132	160	160

FUNCTION	ACTIVITY			PROGRAM				CODE
Planning and Community Development	Environmental Health Services			Environmental Health Services				230-00
Line Item Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted	2014-2015 Amended	2015-2016 Manager Proposed	2015-2016 Adopted Budget	% Increase Over Adopted
<b>PROFESSIONAL SERVICES</b>	66,852	68,038	69,143	72,200	72,200	74,725	74,725	
<b>OFFICE SUPPLIES</b>	0	150	0	0	0	0	0	
<b>OPERATING EXPENDITURES</b>	66,852	68,188	69,143	72,200	72,200	74,725	74,725	
<b>TOTAL PUBLIC HEALTH SERVICES</b>	66,852	68,188	69,143	72,200	72,200	74,725	74,725	3.50%

<b>PROGRAM</b>	<b>PLANNING &amp; ZONING SERVICES</b>	<b>240-00</b>
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***Program Explanation:***

The Director of Planning and Community Development is the technical agent of the Planning and Zoning Commission. The Director of Planning and Community Development, who is also the Town Planner, is responsible for the review of all development proposals and makes recommendations regarding the environmental impact of proposed land uses. The Director of this division is responsible for disseminating information regarding land use statistics, maintaining the Planning and Zoning files and handling most of the correspondence of the agency. The Director of Planning and Community Development is also appointed as a Zoning Enforcement Officer, and serves as staff advisor to the Conservation Commission, Zoning Board of Appeals and Agriculture Commission and coordinates the Open Space program. Additionally, Planning staff operates and maintain the Geographic Information System computer mapping and create a wide variety of maps for boards, commissions and the general public. Secretarial assistance is provided by the department to the above noted boards and commissions as well as the Inland Wetlands Commission, Water Pollution Control Authority, as well as Building, Health and Engineering Departments.

***Budget Change Commentary:***

The program budget decreased by \$250 overall. There was a \$1,600 increase in Professional Services for GIS consulting services and a \$2,350 decrease in Service Contracts due to the elimination of the GIS web-site hosting. There were also increases and decreases in other various line items.

***Program Objectives and Goals FY 2016:***

- Continue to review department processes and information on web-site to promote a business friendly environment
- Continue to develop a Sustainable Land Use Code
- Continue to provide technical and secretarial assistance to the Planning & Zoning Commission, Inland Wetlands & Watercourse Commission, Zoning Board of Appeals, Design Advisory Board, Conservation Commission, Land Acquisition Advisory Committee, Water Pollution Control Authority, and Health Department to achieve their stated goals
- Continue to improve on-line permitting with View Permit system and utilize additional modules
- Educate staff and boards and commissions on Low Impact Development practices
- Improve website information and forms for all departments and commissions
- Work with PZC, Town Council, EDC and Design Advisory Board to develop an action plan and explore grant funding for the Tolland Village Area, Technology Zone and the Gateway Design District
- Continue to move forward on using Parker School for the location of Elderly Housing
- Facilitate the implementation of Solar Arrays on Town property
- Evaluate the Gateway Design District to maximize commercially zone area
- Continue to promote new processes and ease of application
- **GIS**
  - Work with GIS consultant to archive data layers
  - Coordinate GIS training

***Program Accomplishments FY 2015:***

- Linda Farmer serves as staff advisors to Planning & Zoning Commission, Zoning Board of Appeals, Design Advisory Board, Conservation Commission, Agriculture Commission and Land Acquisition Advisory Committee
- Staff continues to work with the other communities in CRCOG to make modifications to the View Permit tracking system.
- The Planning Director attended the National Planning and Southern New England conferences and several classes and seminars to acquire the required credits to maintain Certified Planner status
  
- **Tolland Village Area**
  - Worked with landowner and engineers to provide quotes for grading in the TVA
  - Worked with consulting engineer on Concept Plan for commuter lot relocation
  - Worked with developers on proposed project
  
- **Growth and Development Initiative**
  - Continue to explore grant and state funding
  
- **Transportation**
  - Met with DOT and engineers on Route 195 widening project and ROW takings
  - Participated in CRCOG Transportation Committee to represent Tolland interests
  - Worked with CRCOG, UCONN and the towns of Mansfield, Coventry and others to submit a Rt. 195/44 Corridor Study and interviewed consultants
  - Worked with CRCOG and DOT on Tolland Green improvements
  
- **GIS**
  - Upgraded system to Arc Map 10.2
  - Contracted with GIS Consultant to archive GIS layers to create Town map template and provide training and services
  - Utilized CRCOG Map GEO System, saving website hosting costs
  
- **Grants**
  - Worked with CRCOG on the development of a Sustainable Land Use Code, which is a component of a \$4.2 million grant they received
  - The Planning Director, with the former Town Engineer, wrote and received funding for a \$2.5 million STP-Urban Grant to design and construct traffic calming and intersection improvements on the Tolland Green
  - Planning Director began coordinating the \$2.5 million STP-Urban Grant with DOT & CRCOG to design and construct traffic calming and intersection improvements on the Tolland Green
  - Worked with consultants and other staff on potential grant funding for elderly housing
  - Continue exploring possible grant funding for the Growth and Development Initiative in the commercial/technology corridor
  - Submitted a Main Street Investment Fund Grant for \$480,000
  - Received a grant for \$395,200 for the purchase of the Knofla Pond Property off Bakos Road

- **Conservation**
  - Worked with Conservation Commission on Management Plans, budget and other items
  - Had additional Conservation Area signs made and posted on open space properties, including a directional sign in Coventry on Route 195 for the King Riverside Conservation Area
  - Worked with Joshua's Trust to modify Sage Meadow Conservation Easement to allow haying
- **Agriculture Commission**
  - Submitted an Agriculture Viability Grant for promotion of the Farmer's Market
  - Worked lessees to finalize Agricultural leases of Town property
- **Economic Development and TECDC**
  - Worked with the EDC and TECDC
- **Other**
  - Covered many engineering related issues and the WPCA until an in-house Town Engineer was hired

**Assigned Positions:**

2013-2014		2014-2015		Position Title	2015-2016	
Positions	FTE	Positions	FTE		Positions	FTE
1	1.0	1	1.0	Director of Planning and Community Development	1	1.0
0	0.0			Inland Wetlands Agent/Zoning Officer		
1	1.0	1	1.0	Executive Secretary	1	1.0

Performance Data	Actual 2011-2012	Actual 2012-2013	Actual 2013-2014	Estimated 2014-2015	Anticipated 2015-2016
Planning & Zoning meetings and workshops	22	20	18	20	20
Subdivisions reviewed	6	0	0	3	3
Zoning permits issued	200	179	192	225	225
Certificates of Occupancy issued	250	28	59	30	33
Site Plan/Special Permit Reviews	5	7	7	7	10
<b>DEP Open Space and Watershed Land Acquisition Grant:</b>					
Knofla Pond Property				\$395,200	
Anticipated Open Space Grants					\$300,000
<b>STP-Urban Grant – Tolland Green Improvements</b>	<b>\$2.5 million</b>				
<b>Transit Oriented Development Grant</b>					\$500,000

<b>FUNCTION</b>	<b>ACTIVITY</b>			<b>PROGRAM</b>			<b>CODE</b>	
<b>Planning and Community Development</b>	<b>Planning &amp; Zoning Services</b>			<b>Planning &amp; Zoning Services</b>			<b>240-00</b>	
Line Item Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted	2014-2015 Amended	2015-2016 Manager Proposed	2015-2016 Adopted Budget	% Increase Over Adopted
<b>REGULAR PAYROLL</b>	170,122	173,551	129,435	129,097	131,884	132,482	132,482	
Director of Planning and Community Development Executive Secretary								
<b>PROFESSIONAL SERVICES</b>	800	800	2,625	400	400	2,000	2,000	
<b>COMMUNICATIONS</b>	0	0	557	800	800	800	800	
<b>SERVICE CONTRACTS</b>	2,850	3,450	3,450	3,450	3,450	1,100	1,100	
<b>PRINTING</b>	0	130	130	250	250	650	650	
<b>DUES AND MEMBERSHIPS</b>	641	440	565	600	673	700	700	
<b>TRAINING AND DEVELOPMENT</b>	1,996	2,316	2,244	2,000	2,800	2,000	2,000	
<b>TRAVEL REIMBURSEMENT</b>	0	69	0	500	500	500	500	
<b>OFFICE SUPPLIES</b>	1,223	292	179	150	150	150	150	
<b>PROGRAM MATERIALS</b>	50	100	0	100	100	100	100	
<b>BOOKS AND SUBSCRIPTIONS</b>	135	125	147	150	77	150	150	
<b>PAYROLL EXPENDITURES</b>	170,122	173,551	129,435	129,097	131,884	132,482	132,482	
<b>OPERATING EXPENDITURES</b>	7,695	7,722	9,898	8,400	9,200	8,150	8,150	
<b>TOTAL PLANNING AND ZONING SERVICES</b>	177,817	181,274	139,332	137,497	141,084	140,632	140,632	2.28%



<b>PROGRAM</b>	<b>INLAND WETLANDS COMMISSION</b>	<b>250-00</b>
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***Program Explanation:***

The Inland Wetlands Commission is a five member board with two alternates; all members and alternates are appointed by the Town Council bi-annually. The Commission regulates activities within and around wetlands through the issuance of permits, enforcement of regulations and public education programs to reduce the impacts on the Town’s wetlands and watercourses. Planning & Community Development staff provides service to the Commission. State Statute and the Inland Wetlands Commission have authorized the designated wetlands agent to issue permits for activities that are outside of the statutory wetlands and pose minimal risk to wetlands or watercourses.

***Budget Change Commentary:***

The budget remains unchanged.

***Program Objectives and Goals FY 2016:***

- Continue to work with landowners in the Tankerhoosen watershed and begin to work with property owners in the Industrial Park to improve the treatment of stormwater runoff from their properties
- Look at drainage problems on Town owned land within the Tankerhoosen watershed for repairs and redesigns
- Continue to work with the Tolland Public Works Department to improve the town roads stormwater discharge, wherever possible

***Program Accomplishments FY 2015:***

- Completed DEEP Online Comprehensive Training Course
- Violation enforcement and corrective action at:
  - Somerset Woods
  - 190 Cider Mill Road
  - 167 Mountain Spring Road
- Violation enforcement – Filed Complaint and obtained Stipulated Interim Order with Superior Court, in collaboration with Town’s Attorney and Town Planner for 131 Mountain Spring Road.

**Assigned Positions:**

2013-2014		2014-2015		Position Title	2015-2016	
Positions	FTE	Positions	FTE		Positions	FTE
1		1		Recording Clerk	1	

Performance Data	Actual 2011-2012	Actual 2012-2013	Actual 2013-2014	Estimated 2014-2015	Anticipated 2015-2016
Wetlands applications reviewed	6	8	10	12	20
Wetlands meetings	16	18	13	13	18
Special meetings	1	0	1	0	0
Field Inspections	30	35	22	25	35
Public hearings conducted	0	0	1	2	2
Violation hearings conducted	1	2	1	4	0
Restoration plans approved	0	0	0	0	0

FUNCTION	ACTIVITY			PROGRAM			CODE	
Planning and Community Development	Inland Wetlands Commission			Inland Wetlands Comm.			250-00	
Line Item Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted	2014-2015 Amended	2015-2016 Manager Proposed	2015-2016 Adopted Budget	% Increase Over Adopted
<b>TEMPORARY HELP</b> Recording Clerk	1,320	1,650	1,320	1,540	1,540	1,540	1,540	
<b>PROFESSIONAL SERVICES</b>	372	453	1,983	500	500	500	500	
<b>ADVERTISING</b>	433	488	409	700	700	700	700	
<b>DUES AND MEMBERSHIPS</b>	820	785	830	950	950	950	950	
<b>TRAINING AND DEVELOPMENT</b>	105	300	0	250	250	250	250	
<b>OFFICE SUPPLIES</b>	149	149	125	125	125	125	125	
<b>PAYROLL EXPENDITURES</b>	1,320	1,650	1,320	1,540	1,540	1,540	1,540	
<b>OPERATING EXPENDITURES</b>	1,879	2,175	3,347	2,525	2,525	2,525	2,525	
<b>TOTAL INLAND WETLANDS COMMISSION</b>	3,199	3,825	4,667	4,065	4,065	4,065	4,065	0.00%

<b>PROGRAM</b>	<b>PLANNING &amp; ZONING COMMISSION</b>	<b>260-00</b>
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***Program Explanation:***

The Planning and Zoning Commission consists of five members. Four members of this commission are elected to four-year terms and one member is elected to a two-year term. The Planning and Zoning Commission is authorized by State Statutes (CGS 8-1, 8-2, 8-19, 8-23 and 8-25) and the Town Charter to establish land use policies consistent with the Town Plan of Development. The Director of Planning and Community Development provides administrative and technical support to this Commission. The Commission also advises the Town Council on zoning and short- and long-term planning matters. The Planning and Zoning Commission weighs and addresses the environmental impact of all proposals over which it has jurisdiction.

***Budget Change Commentary:***

The program budget increased \$1,250 in Program Materials for the purchase of welcome signs for new businesses in Town.

***Program Objectives and Goals FY 2016:***

- Work with consultants, CRCOG, UCONN, Mansfield and other towns to develop a multi-modal Rt. 195 Corridor Plan
- Continue to implement goals and recommendations in the Plan of Conservation and Development update
- Continue to work with the EDC, Town Council, TECDC, Design Advisory Board, Political Representatives and the business community on the Technology Zone
- Coordinate with representatives of the UCONN Research Park
  - Tolland Village Area
  - Work with the Economic Development Commission to market and implement the plan
  - Explore potential infrastructure funding sources
- Promote environmental and conservation efforts:
  - Evaluate additional tools to preserve agriculture land and uses with regulations or a specific zone
  - Promote connectivity of trails and pathway linkages for pedestrians and bicyclists
  - Review barriers to Green Technology in the regulations
  - Continue to explore sustainable and energy conservation regulations
  - Improve public relations and website

***Program Accomplishments FY 2015:***

- Tolland Village Area
  - Worked with traffic consultant and CT DOT to evaluate proposed and existing roads and potential relocation of the commuter lot
- Zoning Regulations
  - Adopted new Sign Regulations
  - Adopted Alternative Energy Regulations based on CRCOG Sustainability Grant draft.
  - Adopted Assisted Living Facility Regulations in anticipation of pending project
  - Adopted Major & Minor Home Occupation Regulations in response to a resident request
  - Revised the Neighborhood Commercial Zone-T to allow sale of rental of motor vehicles and trailers by Special Permit

- Set a Public Hearing to revise regulations to allow drive-through food service in the Gateway Design District
- Worked with planning staff to add maps and documents to the website
- Technology Campus Zone
  - Adopted comprehensive regulations for the Tolland Technology Campus Zone
- Worked with town staff to develop and endorse a Rt. 195 Corridor Study to UCONN
- Participated in discussions on the UCONN Research Park
- Approved an 87 unit multi-family development abutting the Technology Campus Zone

**Assigned Positions:**

2013-2014		2014-2015		Position Title	2015-2016	
Positions	FTE	Positions	FTE		Positions	FTE
1		1		PZC Recording Secretary	1	
1		1		Design Advisory Board (DAB) Recording Secretary	1	

Performance Data	Actual 2011-2012	Actual 2012-2013	Actual 2013-2014	Estimated 2014-2015	Anticipated 2015-2016
Meetings/Workshops	22-PZC 4-DAB	19-PZC 2-DAB	18-PZC 1-DAB	20-PZC 2-DAB	22-PZC 6-DAB
Public Hearings	10	10	5	15	15
Subdivisions Approved	6	0	0	3	3
Lots Approved	10	0	0	4	5
Site Plan/Special Permits Approved	5	7	7	8	12
Regulations and zone map revisions	10	3	1	12	6

FUNCTION	ACTIVITY			PROGRAM			CODE	
	Planning & Zoning Commission			Planning & Zoning Commission			260-00	
Line Item Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted	2014-2015 Amended	2015-2016 Manager Proposed	2015-2016 Adopted Budget	% Increase Over Adopted
<b>TEMPORARY HELP</b>	2,690	2,540	2,438	2,780	2,780	2,780	2,780	
Recording Clerk (P & Z Commission)								
Recording Clerk (Design Advisory Board)								
<b>PROFESSIONAL SERVICES</b>	2,000	3,000	2,000	2,000	2,000	2,000	2,000	
<b>ADVERTISING</b>	3,305	2,479	2,016	3,000	3,000	3,000	3,000	
<b>DUES AND MEMBERSHIPS</b>	500	500	500	500	500	500	500	
<b>TRAINING AND DEVELOPMENT</b>	125	125	125	125	125	125	125	
<b>OFFICE SUPPLIES</b>	149	149	150	150	150	150	150	
<b>PROGRAM MATERIALS</b>	0	0	0	0	0	1,250	1,250	
<b>BOOKS AND SUBSCRIPTIONS</b>	46	100	68	100	100	100	100	
<b>PAYROLL EXPENDITURES</b>	2,690	2,540	2,438	2,780	2,780	2,780	2,780	
<b>OPERATING EXPENDITURES</b>	6,126	6,353	4,859	5,875	5,875	7,125	7,125	
<b>TOTAL PLANNING AND ZONING COMMISSION</b>	8,816	8,893	7,297	8,655	8,655	9,905	9,905	14.44%

<b>PROGRAM</b>	<b>CONSERVATION COMMISSION</b>	<b>270-00</b>
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***Program Explanation:***

The Conservation Commission is a seven member commission with two alternates; all members and alternates are appointed by the Town Manager bi-annually. The Commission, which was created by the Town Council in 1998, 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/land use plans and stewardship to the Town Council and reviewing and making recommendations on all Open Space acquired with subdivisions. The Planning Director serves as technical advisor to the Conservation Commission.

***Budget Change Commentary:***

The program budget has an overall increase of \$200.

***Program Objectives and Goals FY 2016:***

- Complete Management Plans for all newly acquired open space properties
- Continue to evaluate undeveloped land as open space and seek grant funding
- Continue to create trail maps and brochures for open space properties, ultimately assembled into a booklet
- Continue to work with Tolland Conservation Corps on the development of trails, implementation of approved Management Plans and stewarding of open space (ongoing)
- Continue to work with area Boy Scouts and Venture Crew on betterment projects for open space properties
- Submit a DEEP Open Space Grant when announced by the State
- Work with the Willimantic River Alliance on Greenway Plan and integrating the King Property into the Mid-River trail
- Provide signage for all Conservation Areas
- Continue to refine the website to include information for the public
- Work with Garden Paths, UCONN and DEEP to develop programs of interest
- Continue with education activities, outreach programs and invasive species issues
- Continue the purchase and placement of signs on various conservation areas
- Work on getting open fields mowed
- Revise management plans according to 5-year cycle
- Continue to coordinate with the Bolton Lakes Watershed Alliance
- Assist with the mowing of Sage Meadow and revision to Joshua Trust Conservation Easement
- Purchase signs for the Crystal Peat and Luce Wildlife Management Area properties
- Attend the CACIWC annual conference
- Participate in the 300 Celebration parade with the TCC
- Organize a Walktober hike on Conservation Areas
- Develop a Facebook page

**Program Accomplishments FY 2015:**

- Conducted site walks to evaluate property to develop Management Plans
- Developed Management Plans for several newly acquired passive open space properties (ongoing)
- Conducted a townwide review of properties to potentially preserve as Open Space
- Maintained a list of Conservation Projects
- Worked closely with the Tolland Conservation Corps on the development of trails, implementation of approved Management Plans and stewarding of open space (ongoing)
- With the Commission’s guidance, the Boy Scouts and Venture Crew continued to implement Conservation Projects including a bridge across Newcomb Brook on the King Conservation Area
- Worked with Joshua’s Trust on development and implementation of a Management Plan for Sage Meadow (ongoing)
- Continue to update and revise the website
- Held education and outreach activities (Celebrate Tolland, Bird Listening Seminar, hiking series, organic lawn care and agricultural lease)
- Acquired signs for additional Conservation Areas
- Held a formal dedication ceremony on the Becker Conservation Area
- Completed the Management Plan for the Becker property
- Completed modifications to the management planning process
- Completed the cleanup of the Sage Meadow pond and Crystal Peat & Humus property
- Updated the Organized Group & Night Use forms
- Stated talks on expanding the Willimantic River Trail
- Created “Tolland Conservation Areas” brochure that maps and summarizes the areas
- Developed a management plan for the Crystal Peat property
- Worked with Linda Farmer on a DEEP Open Space Grant for the Knofla Pond property on Bakos Road
- Installed all signs that have been purchased
- Continue to install/replace wooden trail signs

**Assigned Positions:**

2013-2014		2014-2015		Position Title	2015-2016	
Positions	FTE	Positions	FTE		Positions	FTE
1		1		Recording Clerk	1	

Performance Data	Actual 2011-2012	Actual 2012-2013	Actual 2013-2014	Estimated 2014-2015	Anticipated 2015-2016
Conservation Commission meetings	12	11	13	22	22
Conservation Commission workshops	10	4	4	5	0
Site visits	10	11	25	74	74
Subdivision Applications reviewed	4	0	0	0	0
Other Meetings	0	0	0	35	35



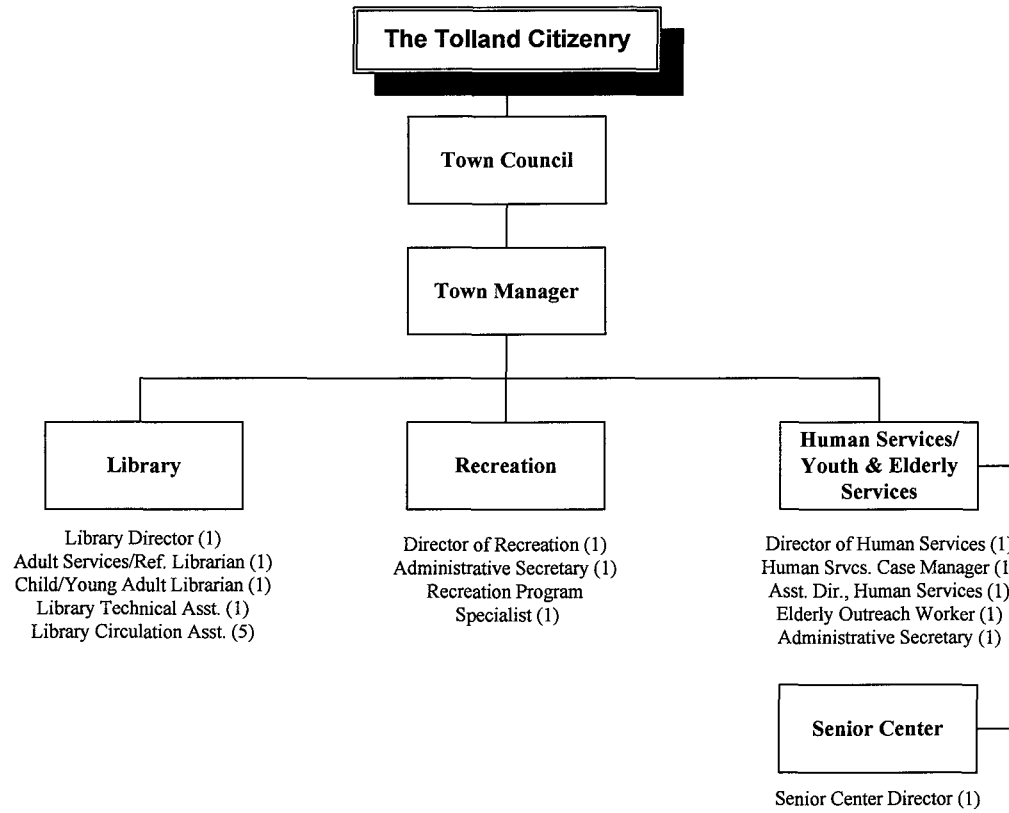
FUNCTION	ACTIVITY			PROGRAM			CODE	
Planning and Community Development	Conservation Commission			Conservation Commission			270-00	
Line Item Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted	2014-2015 Amended	2015-2016 Manager Proposed	2015-2016 Adopted Budget	% Increase Over Adopted
<b>TEMPORARY HELP</b> Recording Clerk	840	840	770	840	840	840	840	
<b>DUES AND MEMBERSHIPS</b>	50	155	150	150	130	150	150	
<b>TRAINING AND DEVELOPMENT</b>	75	95	40	100	120	100	100	
<b>PROGRAM MATERIALS</b>	3,600	2,019	500	500	500	500	500	
<b>PROPERTY MAINTENANCE</b>	0	499	2,499	2,500	2,500	2,700	2,700	
<b>PAYROLL EXPENDITURES</b>	840	840	770	840	840	840	840	
<b>OPERATING EXPENDITURES</b>	3,725	2,768	3,189	3,250	3,250	3,450	3,450	
<b>TOTAL CONSERVATION COMMISSION</b>	4,565	3,608	3,959	4,090	4,090	4,290	4,290	4.89%

## 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	2015-2016 Department Request	2015-2016 Manager Proposed	2015-2016 Adopted Budget
310-00	Senior Center Services	57,024	57,024	57,024
320-00	Human Services	326,936	325,616	325,616
400-00	Library Services	406,655	406,655	406,655
500-00	Recreation and Adult Education	134,000	134,000	134,000
	<b>Subtotal -- Community Services</b>	<b>924,615</b>	<b>923,295</b>	<b>923,295</b>

# Division of Community Services *Organization Chart*



<b>PROGRAM</b>	<b>SENIOR CENTER SERVICES</b>	<b>310-00</b>
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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, garden club, book and writing clubs, AARP driver safety classes, annual inter-generational variety show, monthly newsletter, and volunteer opportunities.

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.

***Budget Change Commentary:***

The program budget increased by \$200 for the purchase of detergent for the dishwasher.

***Program Objectives and Goals FY 2016:***

- 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
- With the onset of the “Baby-Boomers”, offer programs that meet their needs and lifestyle
- Continue to research, plan and design exercise programs to accommodate a wide range of physical abilities, i.e. ‘chair yoga’
- Expand and continue collaborations with school system to increase intergenerational opportunities
- Expand programs to facilitate active learning; computer training classes, healthy aging, caregivers services
- Support the expansion of Library programs, including those that could be conducted at the Senior Center
- Develop a needs assessment survey
- Develop plan to maximize healthy food choices for weekly luncheons and special senior meal events
- Continue the “giving back” program by way of senior center volunteers assisting with town activities
- Encourage more talent from artists for wall display

***Program Accomplishments FY 2015:***

- A number of programs implemented have continued with great success such as: exercise bikes, yoga, and tai-chi. A treadmill has been added to our exercise equipment
- 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 computer educational lab is offered once a week. In this technological age, our instructor is there to offer instruction on any level
- 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
- An improved statistical system to document usage of the Senior Center is now in place
- 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
- Supervised opening of Senior Center during hot weather for use as a Cooling Center
- Oversees building needs including safety precautions
- The Center has recently dedicated a wall displaying the art work done by the weekly Art Class. Each month will feature a different artist. Photography will be included in the display as well

**Assigned Positions:**

2013-2014		2014-2015		Position Title	2015-2016	
Positions	FTE	Positions	FTE		Positions	FTE
1	1.0	1	1.0	Senior Center Director	1	1.0

Performance Measurements	Actual 2011-2012	Actual 2012-2013	Actual 2013-2014	Estimated 2014-2015	Anticipated 2015-2016
Senior Center Attendance (numbers do not include participants that have not signed in)	7,549	8,231	8,311	8,325	8,350
Luncheons (Monday and Wednesday)	3,402	3,514	3,287	3,330	3,350
Birthday Luncheon (monthly) and Holiday Celebrations	900	960	937	950	960
Health programs; Flu Clinic, Blood Pressure/Blood Sugar Clinics, Foot Care, Life Line Screening	575	522	380	375	370
Senior Chorus Membership	1,259	1,230	1,344	1,335	1,340
Senior Trips (participants)	100	118	113	120	122
Exercise Programs; Stretch and Balance, Tai Chi, Yoga	1,287	1,029	1,120	1,130	1,130
Computer Training Classes (new program)	215	245	240	245	250
AARP Driving Course	50	50	50	50	50
Fireman's Holiday Social and Fireman's Picnic	183	180	172	185	186
Harvest Senior Banquet	80	76	75	75	80
Quilting Group & Knitting Group	0	144	216	225	230
Drop-In – (based on 20 people a week either for apt or visiting who have not signed in)	720	432	600	600	600
Painting Class	72	72	140	168	175
Creative Writing	192	130	152	178	190
Book Discussion	124	105	144	156	168
Cards, Dominoes & Other Games	620	506	550	624	650
Billiards	560	620	576	600	620
Intergenerational Annual Variety Show (show participants and volunteers)	46	35	45	45	48

FUNCTION	ACTIVITY			PROGRAM			CODE	
	Human Services			Senior Center Services			310-00	
Community Services	2011-2012	2012-2013	2013-2014	2014-2015	2014-2015	2015-2016	2015-2016	% Increase
Line Item Description	Actual	Actual	Actual	Adopted	Amended	Manager Proposed	Adopted Budget	Over Adopted
<b>REGULAR PAYROLL</b> Senior Center Director	39,598	40,383	40,113	40,113	48,977	50,287	50,287	
<b>DUES AND MEMBERSHIPS</b>	85	105	95	85	85	95	95	
<b>OTHER SERVICES AND FEES</b>	1,853	1,583	1,824	1,920	1,920	1,992	1,992	
<b>TRAINING AND DEVELOPMENT</b>	0	15	15	100	100	100	100	
<b>OFFICE SUPPLIES</b>	354	349	340	350	350	350	350	
<b>AGRICULTURAL AND CUSTODIAL</b>	0	0	400	0	0	200	200	
<b>SENIOR CITIZEN PROGRAMS</b>	4,175	3,918	4,000	4,000	4,000	4,000	4,000	
<b>PAYROLL EXPENDITURES</b>	39,598	40,383	40,113	40,113	48,977	50,287	50,287	
<b>OPERATING EXPENDITURES</b>	6,467	5,970	6,674	6,455	6,455	6,737	6,737	
<b>TOTAL SENIOR CENTER SERVICES</b>	46,065	46,353	46,787	46,568	55,432	57,024	57,024	22.45%

<b>PROGRAM</b>	<b>HUMAN SERVICES</b>	<b>320-00</b>
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***Program Explanation:***

The mission of this program is to provide aid to families in distress 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 program 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 and administers fuel assistance programs, Salvation Army Vouchers, Rental Rebate Program, the Housing Rehabilitation Loan Program and works with the Town Manager's Office to administer the STEAP Grant Program, Clean Water Fund Grant and other grant and Town bonding projects such as the High School Athletic Turf Field and Lighting Project, Cross Farms Concession Building, Town Hall HVAC Geothermal Project., Honeywell Energy Performance Contract and the Tolland Public Library. 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 Service staff is also liaison to the Tolland Energy & Facilities Task Force and 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.

***Budget Change Commentary:***

There is a \$1,320 decrease in the Visiting Nurse & Community Care budget line item. Although the budget requested had remained the same during the past two fiscal years there has been a reduction in the hours of services billed to the Town.

***Program Objectives and Goals FY 2016:***

- Pursue grants that will enhance the quality of life for the residents of Tolland
- Assist with project management of the expansion of the Library with Library Director and Town Manager
- If funded, assist with project management of STEAP grant for the expansion of the Highway Garage Expansion
- Provide assistance to the Access Agency Inc. to secure grant funding to construct additional senior housing
- Continue to assist the Tolland Energy & Facilities Task Force with lowering the utility costs of municipal government
- Provide Project Coordination for Honeywell Investment Audit for Town Buildings
- Provide project oversight of the Small Cities Housing Rehabilitation Program
- Continue to meet the demand for services from residents facing financial hardships and emotional crisis
- Continue utilizing community volunteers and college interns to expand services to residents
- Continue to provide current level of youth programming
- Continue to develop opportunities for intergenerational participation in Human Services programming
- Identify and make available to residents all entitlement programs and resources that can provide relief

- Continue to coordinate implementation strategies to address substance use issues identified in Tolland School Substance Use & Related Behaviors Survey
- Continue to provide crisis intervention, assessment, short-term counseling, case management and referral services, as appropriate, for uninsured/underinsured Tolland residents of all ages
- Continue to develop improved statistical system to document usage of Human Services activities
- Continue using internet and electronic media, including social media to inform residents of Human Services programs

**Program Accomplishments FY 2015:**

- Provided Project Management for DECD Small Cities for the 2012-2014 Housing Rehabilitation Grant
- Provided budgetary and project management for the Geothermal HVAC Retrofit at Hicks Memorial Municipal Center and Library
- Provided budgetary and project management for STEAP grants for Cross Farms Concession and Tolland High School Athletic Field
- With the Director of Administrative Services interim supervisor for Town Engineer and Building Official
- Secured grants for Youth Services programming: State Department of Education Youth Services Bureau Grant (\$21,233) and Enhancement Grant (\$4,937); Department of Mental Health and Addiction Services Local Prevention Council Grant (\$3,105)
- Secured Office of Policy and Management, Juvenile Justice Grant (\$30,000) to establish a Juvenile Review Board and collaborated in developing requisite Memorandum of Agreement
- Collaborated in writing Amendment to Resident State Trooper Contract defining Operational Guidelines for Tolland School Resource Officer Pilot Program
- Continued utilization of community volunteers and college interns to expand services to youths and their families
- Continued intergenerational participation in department programs
- Continued to provide crisis intervention, assessment, short-term counseling, case management and referral services, as appropriate, for uninsured/underinsured Tolland residents of all ages
- Responded to increased demand for fuel assistance, foreclosure prevention services and budget counseling
- Produced Tolland Youth Services Community Theater summer musical production of *Wizard of Oz* and four Coffee House performances
- Continued 4th year of VOICES program at Tolland High School to address significant youth issues identified in Tolland School Substance Use & Related Behaviors Survey; Coordinated updated survey (6/14), released in March 2015
- Enhanced community outreach services through e-blast, web pages and social media to reach residents that may be facing financial hardships and emotional stressors
- Continued to improve statistical system to document usage of Human Services activities
- Coordinated programs with library and distributed educational materials for use in Tolland Middle School science curriculum through Community Innovations Grant through the Clean Energy Finance and Investment Authority

**Assigned Positions:**

2013-2014		2014-2015		Position Title	2015-2016	
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



<b>Performance Measurements</b>	<b>Actual 2011-2012</b>	<b>Actual 2012-2013</b>	<b>Actual 2013-2014</b>	<b>Estimated 2014-2015</b>	<b>Anticipated 2015-2016</b>
Counseling and Case Management (unduplicated number served)	155	150	180	180	180
Crisis Intervention (unduplicated number served)	390	350	230	230	230
CHOICES Clients	115	128	113	124	156
Elderly Outreach Caseworker Clients-visits and phone calls (average monthly)	45	32	38	160	165
Rental Rebate Applications	58	54	56	55	55
Housing Rehabilitation Loan Program (# households served)	4	3	6	5	3
Shoes and Boots Vouchers (Salvation Army Vouchers)	70	35	35	35	35
ACCESS (State) Fuel Applications (# applications / # served)	163/179	125/280	154/394	155/395	155/395
Tri-Town Fuel Bank/Local Fuel Banks/Operation Fuel (# applications / # served)	22/64	25/73	24/87	30/110	30/110
Holiday Food Baskets (unduplicated number served)	303	300	244	234	235
Food Pantry (# households / # total served)	52/148	49/124	42/119	44/120	44/120
Outreach, Information and Referral Services	350	450	450	450	450
Positive Youth Development Programs, Training and Workshops/ # Participants (PAWS, Community Service, VOICES)	40	40	75	75	75
Alternative Youth Programs / # Participants (After-School, Weekend, Vacation Programs & Summer Programs)	210	250	250	250	250
Community Events /# Attendees (Summer Theater , Coffee House )	1,650	1,750	1,750	1,750	1,750
Youth Program Assistance (Camp, Summer School, Holiday Program)	150	150	105	105	105
Preventive School Assemblies/Presentations / # Attendees	1,500	1,250	300	300	300
<b>Youth Services Federal/State Grants Received</b>					
State Department of Education, Youth Service Bureau Grant	\$21,113	\$21,109	\$21,233	\$21,233	\$21,233
Office of Policy & Management, Police & Youth Grant	\$10,000	\$10,000	\$10,000	\$30,000	\$30,000
Department of Mental Health and Addiction Services, Local Prevention Grant	\$3,105	\$3,105	\$3,105	\$3,105	\$3,105
<b>Small Cities Community Development Block Grants:</b>					
2010 ADA Elevator Installation -- Hicks Memorial Municipal Building & Library \$480,000	\$480,000				
2012 Housing Rehabilitation Grant \$300,000		\$150,000	\$150,000		
<b>Small Town Economic Assistance Grants:</b>					
STEAP 2012 -- Multi-use Concession Facility at Cross Farms Recreation Complex -\$394,350		\$394,350			
STEAP 2013 --Tolland High School Stadium Turf -\$500,000			\$500,000		
STEAP 2014- Tolland Public Library Expansion - \$500,000					
STEAP 2015 -- Highway Garage Expansion - \$500,000 -- Pending				\$200,000	\$300,000
<b>Other Grants:</b>					
State Bond Funds- Tolland High School Lighting		\$200,000			
DOT Dial-a-Ride Grant	\$19,853	\$29,382	29,382	29,382	29,382
DEEP 2012 Clean Water Fund Grant (55% Grant -- 45% Town Share) \$44,500		\$18,931			
Clean Energy Finance & Investment Authority Geothermal Rebate		\$175,000			
CL&P Lighting Rebate- Hicks Memorial Municipal Center		\$50,648			

FUNCTION	ACTIVITY			PROGRAM			CODE	
Community Services	Human Services			Human Services			320-00	
Line Item Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted	2014-2015 Amended	2015-2016 Manager Proposed	2015-2016 Adopted Budget	% Increase Over Adopted
<b>REGULAR PAYROLL</b>	245,601	253,276	222,991	241,401	246,533	256,509	256,509	
Human Services Director								
Assistant Human Services Director								
Administrative Secretary								
Human Services Case Worker								
Elderly Outreach Worker								
<b>COMMUNICATIONS</b>	640	855	954	720	720	720	720	
<b>DUES AND MEMBERSHIPS</b>	1,086	1,103	715	788	713	752	752	
<b>OTHER SERVICES AND FEES</b>	12,227	2,226	2,500	2,000	2,120	2,000	2,000	
<b>TRAINING AND DEVELOPMENT</b>	150	190	385	370	370	370	370	
<b>TRAVEL REIMBURSEMENT</b>	688	611	770	644	644	667	667	
<b>OFFICE SUPPLIES</b>	763	885	945	945	900	945	945	
<b>PROGRAM MATERIALS</b>	1,144	884	1,046	800	800	800	800	
<b>HOCKANUM VALLEY</b>	46,324	48,508	55,853	55,853	55,853	55,853	55,853	
<b>VISITING NURSES</b>	8,319	8,320	8,320	8,320	8,320	7,000	7,000	
<b>PAYROLL EXPENDITURES</b>	246,241	254,131	223,945	241,401	246,533	256,509	256,509	
<b>OPERATING EXPENDITURES</b>	70,702	62,726	70,534	70,440	70,440	69,107	69,107	
<b>TOTAL HUMAN SERVICES</b>	316,943	316,858	294,479	311,841	316,973	325,616	325,616	4.42%

<b>PROGRAM</b>	<b>LIBRARY SERVICES</b>	<b>400-00</b>
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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 on-line resources including downloadable audiobooks and eBooks. The library has a collection of NOOK eBook readers preloaded with a variety of popular and classic selections. In addition, the library has laptop computers for use in the library. 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 carrels equipped with listening devices, computers with access to the internet, on-line databases, on-line 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 program budget has an increase of \$482.

***Program Objectives and Goals FY 2016:***

- Work with the Town Manager, Director of Human Services, and Drummey Rosane Anderson, Inc. to expand the library into the adjacent gymnasium
- Continue to use volunteers for special projects and to encourage their participation in Friends of the Tolland Public Library efforts
- Work with Hartford Foundation for Public Giving to offset the cost of the library expansion
- Monitor efficiency and pricing of the library's present Integrated Library System provider and of the competition
- Continue to work with the Friends on adult programs and enhancing library materials
- Update library's policies and procedures
- Continue updating of 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, particularly regarding the library expansion
- Continue to seek out programs of interest to Tolland residents with possible financial assistance of the Friends of the Tolland Public Library
- Work with the Tolland 300<sup>th</sup> Celebration Committee

**Program Accomplishments FY 2015:**

- Worked with the Tolland Public Library Foundation on the Year of the Young Adult program series
- Worked with the Foundation on the Eaton/Dimock/King Author Series
- Worked with the Foundation to purchase and install six computers for patron use
- Worked with the Foundation to update all Bibliomation computers from Windows XP to Windows 7
- Worked with the Foundation to update the Office Suite on all Bibliomation computers
- Worked with 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
- Participated in *Celebrate Tolland* issuing new library cards and information packets of programs and services offered by the library
- Replaced two 2004 workroom computers with 2010 laptops received from a Hartford Foundation for Public Giving grant
- Revised the Bulletin Board policy
- Initiated a monthly Cook Book Club
- Finalized the LSTA Every Child Ready to Read Grant project, which taught early literacy skills to Tolland parents and home day care providers
- Assisted the Director of Human Services with preparation of the RFQ/RFP for Architectural Services for the library expansion
- Participated on the RFQ/RFP Architect Selection Committee
- Continued to hold bimonthly staff meetings
- Worked on cross-training of staff
- Participated in the Connecticut Library Association (CLA) Annual Conference
- Was awarded \$500,000 for a STEAP (Small Town Economic Assistance Plan) for the library expansion
- Attended Technology Advisory Board meetings
- Member of the State of Connecticut Library Space Needs Task Force which revised the Space Needs document
- Member of the CLA Membership Committee

**Assigned Positions:**

2013-2014		2014-2015		Position Title	2015-2016	
Positions	FTE	Positions	FTE		Positions	FTE
1	1.0	1	1.0	Library Director	1	1.0
1	1.0	1	1.0	Adult Services/Reference Librarian	1	1.0
1	1.0	1	1.0	Children/Young Adult Librarian	1	1.0
1	1.0	1	1.0	Technical Services Assistant/Coordinator	1	1.0
5	2.97	5	2.97	Library Circulation Assistant	5	2.97

Performance Data	Actual 2011-12	Actual 2012-2013	Actual 2013-2014	Estimated 2014-2015	Anticipated 2015-2016
Total Circulation	113,844	123,482	122,365	122,000	124,000
Reference Questions	7,406	9,929	12,085	11,000	13,000
Library Visits	70,000*	77,231	77,630	77,000	78,000
Number of Library Sponsored Programs All Ages	198	213	224	210	230
Attendance at Library Sponsored Programs	3,535	4,484	4,355	4,250	4,500
Weekly Hours Open to the Public	54	54	54	54	54
Number of Computers available for Public Use	20	18	12	16	16
Items reviewed, ordered, received, processed, cataloged, & added to the collections	4,546	6,843	6,789	6,000	6,000

\*Door counter inoperable intermittently.

FUNCTION	ACTIVITY			PROGRAM			CODE	
Community Services	Library Services			Library Services			400-00	
Line Item Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted	2014-2015 Amended	2015-2016 Manager Proposed	2015-2016 Adopted Budget	% Increase Over Adopted
<b>REGULAR PAYROLL</b>	298,036	311,193	313,419	313,277	329,352	335,178	335,178	
Library Services Director								
Reference Librarian								
Children's Librarian								
Library Technical Assistant								
Library Circulation Assistant (4)								
<b>PROFESSIONAL SERVICES</b>	325	325	0	0	0	0	0	
<b>SERVICE CONTRACTS</b>	168	190	168	95	84	84	84	
<b>DUES AND MEMBERSHIPS</b>	560	560	610	560	560	560	560	
<b>OTHER SERVICES AND FEES</b>	30,668	30,055	29,153	28,605	28,605	28,748	28,748	
<b>TRAINING AND DEVELOPMENT</b>	275	410	670	585	560	585	585	
<b>OFFICE SUPPLIES</b>	2,982	3,056	2,746	3,000	3,036	3,000	3,000	
<b>PROGRAM MATERIALS</b>	1,519	1,696	1,495	1,500	1,500	1,500	1,500	
<b>BOOKS AND SUBSCRIPTIONS</b>	44,800	35,066	36,894	36,650	36,650	37,000	37,000	
<b>PAYROLL EXPENDITURES</b>	298,036	311,193	313,419	313,277	329,352	335,178	335,178	
<b>OPERATING EXPENDITURES</b>	81,297	71,357	71,736	70,995	70,995	71,477	71,477	
<b>TOTAL LIBRARY SERVICES</b>	379,332	382,550	385,155	384,272	400,347	406,655	406,655	5.82%

<b>PROGRAM</b>	<b>RECREATION AND ADULT EDUCATION</b>	<b>500-00</b>
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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 program budget increased by \$53,000 due to the fact that the Recreation Department, out of the General Fund, is now paying for the utilities for the Tolland Recreation Center.

***Program Objectives and Goals FY 2016:***

- Continue working on improvements to the Tolland Recreation Center
- Work to increase overall attendance in programs and activities by 10%
- Continue to work with the Pathway Committee to create and maintain more multi-use trails and pathways throughout the town
- 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
- Work with local groups to develop more joint special event and fundraising ideas

***Program Accomplishments FY 2015:***

- Continued to renovate and improve areas in the Tolland Recreation Center for better public use
- Worked with local gardening club to create Tolland Youth Garden and related programs
- Made changes and improvements to programs and activities to better meet the needs of the residents
- Continued work with the pathway committee on maintaining and creating trails in town parks
- Held multiple fundraising events for the Recreation Scholarship fund to support people in need in town
- Finished first phase of Watershed Management plan for Crandall Pond with State and Federal grant funding

**Assigned Positions:**

2014-2015		2015-2016		Position Title	2015-2016	
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 2011-2012	Actual 2012-2013	Actual 2013-2014	Estimated 2014-2015	Anticipated 2015-2016
Crandall Park	22,246				
Pre-School Program Participants	122	139	134	110	130
Youth Sports Participants	1,019	888	912	915	915
Youth Program Participants	1,017	965	946	920	920
Adult Sports Program Participants	364	366	440	455	450
Adult Education Program Participants	901	344*	291	300	300
Trips & Special Events	1,371	2,005	2,000	1,822	1,840
Pavilion Events	0*	89	75	90	90
Lodge Events	189	145*	150	160	160

\*drop due to loss of fitness classes

<b>FUNCTION</b>	<b>ACTIVITY</b>			<b>PROGRAM</b>			<b>CODE</b>	
<b>Community Services</b>	<b>Recreation and Adult Education</b>			<b>Recreation and Adult Education</b>			<b>500-00</b>	
Line Item Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted	2014-2015 Amended	2015-2016 Manager Proposed	2015-2016 Adopted Budget	% Increase Over Adopted
<b>REGULAR PAYROLL</b> Recreation and Adult Education Director	118,492	120,870	81,239	80,928	77,938	77,000	77,000	
<b>PROFESSIONAL SERVICES</b>	0	0	3,955	4,000	4,000	4,000	4,000	
<b>UTILITIES</b>	0	0	0	0	0	53,000	53,000	
<b>PAYROLL EXPENDITURES</b>	118,492	120,870	81,239	80,928	77,938	77,000	77,000	
<b>OPERATING EXPENDITURES</b>	0	0	3,955	4,000	4,000	57,000	57,000	
<b>TOTAL RECREATION AND ADULT EDUCATION</b>	118,492	120,870	85,194	84,928	81,938	134,000	134,000	57.78%

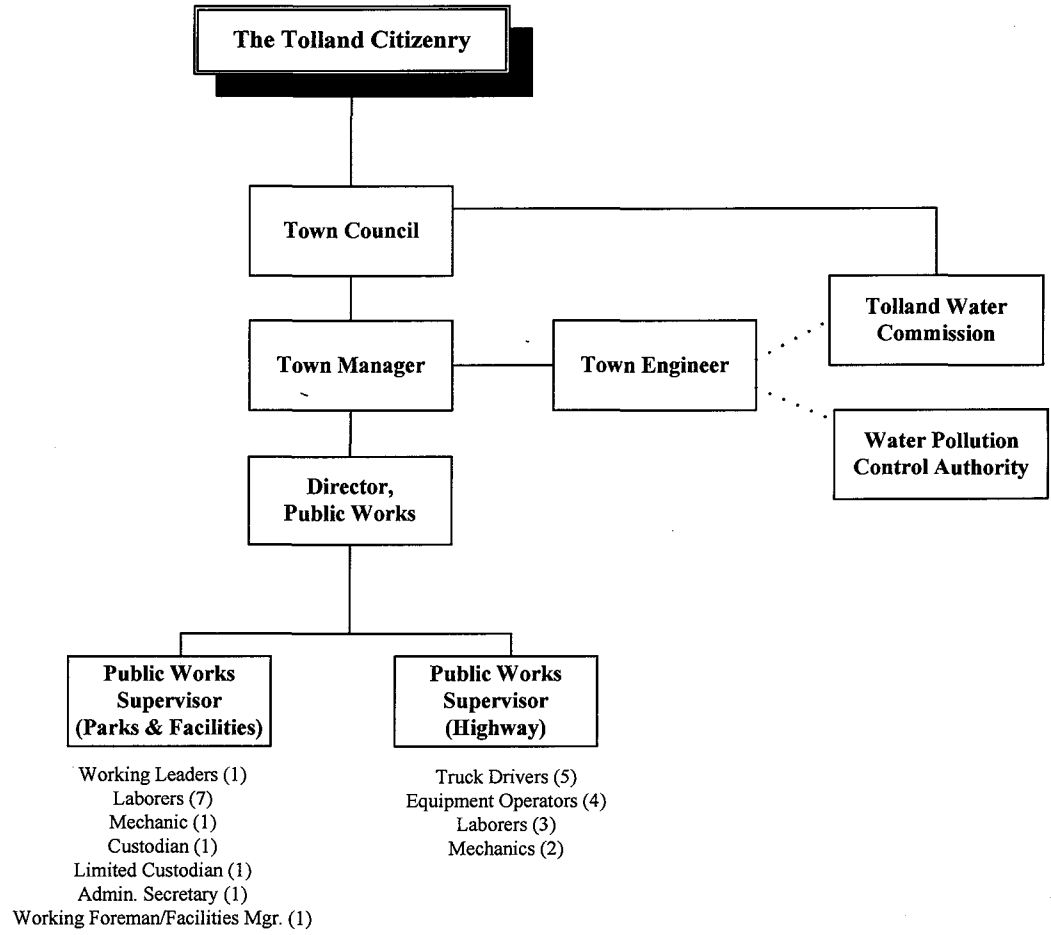


## PUBLIC WORKS

The Public Works Department consists of the Highway Department, Parks and Facilities, Solid Waste and Recycling. The Highway Department maintains 133.62 miles of local roads. The Department is overseen by the Public Works Director. The Highway consists of seven truck drivers, four equipment operators, two mechanics and two 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 working foreman, one working leader, seven 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 three cemeteries. The Engineering functions for the Town are handled by the Utilities Administrator/Town Engineer who reports directly to the Director of Planning and Community Development. These functions include reviewing plans prepared for Town projects and inspection services for both public and private works. Single-stream recycling was implemented in 2009/2010 and is being operated by a private contractor.

Account Code	Descriptions	2015-2016 Department Request	2015-2016 Manager Proposed	2015-2016 Adopted Budget
600-00	Engineering Services	112,670	107,530	107,530
610-60	Parks and Facilities	1,356,039	1,373,132	1,373,132
630-67	Refuse and Recycling Services	1,087,246	1,067,227	1,067,227
640-67	Sewage Disposal	15,000	15,000	15,000
650-79	Streets and Roads	1,926,523	1,900,523	1,922,523
	<b>Subtotal -- Public Works</b>	<b>4,497,478</b>	<b>4,463,412</b>	<b>4,485,412</b>

# Division of Public Works *Organization Chart*



<b>PROGRAM</b>	<b>ENGINEERING SERVICES</b>	<b>600-00</b>
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***Program Explanation:***

Starting in 1991, the Town Engineer position was part of the Community and Development function and was switched to the Public Works function in 2000 with the transfer of the Director to this new role. In the department restructuring that occurred in 2008, the Town Engineer position became a direct report to the Town Manager with a supporting role for Public Works and Community and Development as well as other town departments on an as needed basis. The Town Engineer provides technical support for the Water Pollution Control Authority and the Tolland Water Commission, as well as serves as the Inland Wetland Agent for the Town.

***Budget Change Commentary:***

The program budget increased \$2,320. This increase was mainly in the Training and Development line for the National and Regional conferences that will be attended this year.

***Program Objectives and Goals FY 2016:***

- WPCA – Implement Preventive Maintenance (PM) program and align current Generator PM program with CT DAS pricing
- WPCA – Explore Inflow and Infiltration (I & I) grant opportunities, incorporate as appropriate
- Review Energy Service Contract (ESCO) and coordinate commissioning and close out with Honeywell and Celtic Energy
- Review operation of geothermal systems at town facilities

***Program Accomplishments FY 2015:***

- STEAP Grant Application – Public Works Garage – Prepared construction cost estimates, maps and plans for application package
- Provided planning support for proposed Library renovations
- Conducted estimating, review, coordination and site planning for Parks and Recreation parking. Lower Level parking and Parker School renovation
- Represent and promote Town of Tolland interests with CRCOG and CT DOT for proposed projects:
  - Project #142-146 Rt. 195 Widening
  - Tolland Town Green Improvements
- Inspection and coordination of utility installations:
  - Savings Institute – 159 Merrow Road – Water and Sewer connections
  - 40 Tolland Stage Road – Sewer main repair and lateral abandonment

***Assigned Positions:***

2013-2014		2014-2015		Position Title	2015-2016	
Positions	FTE	Positions	FTE		Positions	FTE
1	1.0	1	1.0	Utilities Administrator/Town Engineer	1	1.0

<b>FUNCTION</b>	<b>ACTIVITY</b>			<b>PROGRAM</b>			<b>CODE</b>	
<b>Public Works</b>	<b>Public Works</b>			<b>Engineering Services</b>			<b>600-00</b>	
Line Item Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted	2014-2015 Amended	2015-2016 Manager Proposed	2015-2016 Adopted Budget	% Increase Over Adopted
<b>REGULAR PAYROLL</b>	36,474	10,372	58,296	87,250	69,465	87,250	87,250	
Town Engineer								
<b>PROFESSIONAL SERVICES</b>	49,942	90,214	31,475	15,000	34,416	15,000	15,000	
<b>COMMUNICATIONS</b>	395	644	776	800	800	660	660	
<b>SERVICE CONTRACTS</b>	1,135	0	474	0	0	0	0	
<b>PRINTING</b>	115	0	0	0	0	0	0	
<b>DUES AND MEMBERSHIPS</b>	25	0	0	360	360	440	440	
<b>TRAINING AND DEVELOPMENT</b>	2,200	0	125	600	600	3,100	3,100	
<b>OFFICE SUPPLIES</b>	677	44	266	400	1,000	400	400	
<b>MINOR TOOLS</b>	265	65	0	100	100	130	130	
<b>FOOD AND CLOTHING</b>	499	155	114	400	400	250	250	
<b>BOOKS AND SUBSCRIPTIONS</b>	0	0	0	300	284	300	300	
<b>PAYROLL EXPENDITURES</b>	36,474	10,372	58,296	87,250	69,465	87,250	87,250	
<b>OPERATING EXPENDITURES</b>	55,253	91,122	33,229	17,960	37,960	20,280	20,280	
<b>TOTAL ENGINEERING SERVICES</b>	91,727	101,495	91,525	105,210	107,425	107,530	107,530	2.21%

<b>PROGRAM</b>	<b>PARKS AND FACILITIES</b>	<b>610-60 thru 610-86</b>
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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 Department also provides maintenance for all municipal fields including those of the Board of Education. 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, Resident State Troopers, 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 department budget increased by \$69,651. The regular payroll account and overtime account increased by \$62,859 due to the impact of union negotiated wage settlements, the net effect of adding a Working Foreman/Facilities Manager salary and eliminating a Laborer position and the expansion of the custodian position from part-time to full-time later in the fiscal year. The Temporary Help account increased by \$15,500 due to temporary staff hours to assist with the reduction in the Laborer position. The program budget decreased by \$8,708 due to increases and decreases in various line items throughout the budget.

***Program Objectives and Goals FY 2016:***

- In yet another difficult budget year, we will continue to improve our efficiencies and attempt to reduce costs with as little impact on services as possible
- Continue to work on merging both the Parks and Facilities and Highway Garages to become one department by promoting good communication and teamwork
- Continue assisting CMG Environmental to ensure all proper storm water sampling and reports are performed and up-to-date
- 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
- Assist in the Tolland Library expansion project
- Assist in the Town-wide and Board of Education energy

***Program Accomplishments FY 2015:***

- Winter season of 2014/2015 consisted of 33 events as of mid-February
- Maintained the Town of Tolland buildings and town owned property in a safe and cost effective way
- Installed new landscaping at the Cross Farms Concession Stand
- Installed new landscaping at Tolland Middle School
- Repaired tee pads and wood chipped paths of the disc golf course at Cross Farms
- Renovated the Lodge kitchen
- Renovated the Training Center kitchen
- Assisted in the Tolland High School dugout project

- Performed 28 interments in Tolland cemeteries
- Assisted various Town groups in events such as Truck Day, Celebrate Tolland, Tree Lighting, Toy Drive, Memorial Day Parade

**Assigned Positions:**

2013-2014		2014-2015		Position Title	2015-2016	
Positions	FTE	Positions	FTE		Positions	FTE
1	.66	1	.66	Public Works Director	1	.66
1	1.0	1	1.0	Public Works Supervisor	1	1.0
1	1.0	1	1.0	Working Leader	1	1.0
7.5	7.5	6.5	6.5	Laborers	6.5	6.5
1	.60	1	.60	Lead Custodian	1	.60
1	.50	1	.50	Custodian	1	.50
1	.67	1	.67	Administrative Secretary	1	.67
1	1.0	1	1.0	Working Foreman/Facilities Manager	1	1.0
1	1.0	1	1.0	Mechanic	1	1.0

Performance Data	Actual 2011-2012	Actual 2012-2013	Actual 2013-2014	Estimated 2014-2015	Anticipated 2015-2016
Building maintained	21	21	22	22	22
Cemeteries	4	4	4	4	4
Playing Fields	34	34	35	35	35
School Grounds	5	5	4	4	4
Acres maintained	244	244	244	244	244
Vehicles maintained	19	19	15	15	15
Large equipment maintained	27	27	27	27	27

FUNCTION	ACTIVITY			PROGRAM			CODE	
Public Works	Parks and Facilities			Parks and Facilities			610-60	
Line Item Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted	2014-2015 Amended	2015-2016 Manager Proposed	2015-2016 Adopted Budget	% Increase Over Adopted
<b>REGULAR PAYROLL</b>	588,773	597,367	551,813	602,537	595,537	664,558	664,558	
Public Works Operation Manager (.66)								
Administrative Secretary (.66)								
Laborers (7.5)								
Lead Custodian								
Custodian								
Mechanic								
Public Works Supervisor								
<b>OVERTIME</b>	37,489	44,978	40,244	37,203	42,203	38,041	38,041	
<b>TEMPORARY HELP</b>	17,341	17,176	13,207	22,500	22,500	38,000	38,000	
<b>PROFESSIONAL SERVICES</b>	0	0	0	0	6,835	0	0	
<b>COMMUNICATIONS</b>	9,217	8,398	8,687	10,530	9,480	9,810	9,810	
<b>UTILITIES</b>	1,945	1,545	796	1,637	1,637	1,719	1,719	
<b>EQUIPMENT RENTAL</b>	813	287	835	750	750	750	750	
<b>DRUG AND ALCOHOL PROGRAM</b>	0	0	0	2,000	440	2,300	2,300	
<b>OTHER SERVICES AND FEES</b>	9,078	10,013	9,746	16,470	11,020	16,470	16,470	
<b>TRAINING AND DEVELOPMENT</b>	536	1,540	0	500	0	500	500	
<b>OFFICE SUPPLIES</b>	1,792	1,553	1,139	1,500	2,435	1,500	1,500	
<b>COMPUTER SOFTWARE</b>	3,000	0	0	0	0	0	0	
<b>MINOR TOOLS</b>	1,678	249	1,224	1,000	1,500	1,000	1,000	
<b>MACHINERY AND EQUIPMENT PARTS</b>	25,400	35,817	32,839	39,495	39,495	39,495	39,495	

FUNCTION	ACTIVITY	PROGRAM					CODE	
Public Works	Parks and Facilities	Parks and Facilities					610-60	
Line Item Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted	2014-2015 Amended	2015-2016 Manager Proposed	2015-2016 Adopted Budget	% Increase Over Adopted
<b>BUILDING MATERIALS</b>	26,267	34,920	19,364	20,599	25,599	20,599	20,599	
<b>FOOD AND CLOTHING</b>	8,398	7,480	10,145	7,464	12,274	8,564	8,564	
<b>AGRICULTURAL AND CUSTODIAL</b>	5,036	0	0	0	0	0	0	
<b>FUEL AND OIL</b>	40,945	57,792	38,786	50,000	50,000	43,350	43,350	
<b>FURNITURE AND FIXTURES</b>	1,961	742	339	2,150	0	2,150	2,150	
<b>OTHER EQUIPMENT</b>	987	393	5,725	0	0	0	0	
<b>PAYROLL EXPENDITURES</b>	643,603	659,522	605,265	662,240	660,240	740,599	740,599	
<b>OPERATING EXPENDITURES</b>	137,053	160,730	129,625	154,095	161,465	148,207	148,207	
<b>TOTAL PARKS AND FACILITIES</b>	780,655	820,252	734,890	816,335	821,705	888,806	888,806	8.88%



<b>FUNCTION</b>	<b>ACTIVITY</b>			<b>PROGRAM</b>			<b>CODE</b>	
<b>Public Works</b>	<b>Parks and Facilities</b>			<b>Board of Education</b>			<b>610-61</b>	
Line Item Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted	2014-2015 Amended	2015-2016 Manager Proposed	2015-2016 Adopted Budget	% Increase Over Adopted
<b>EQUIPMENT RENTAL</b>	0	37	200	500	1,483	500	500	
<b>MACHINERY AND EQUIPMENT PARTS</b>	27,520	27,986	34,201	30,444	30,444	30,444	30,444	
<b>AGRICULTURAL AND CUSTODIAL</b>	21,095	23,693	19,168	17,200	16,200	17,200	17,200	
<b>FUEL AND OIL</b>	0	0	19,830	8,750	8,750	6,250	6,250	
<b>OPERATING EXPENDITURES</b>	48,615	51,715	73,399	56,894	56,877	54,394	54,394	
<b>TOTAL BOARD OF EDUCATION</b>	48,615	51,715	73,399	56,894	56,877	54,394	54,394	-4.39%

<b>FUNCTION</b>	<b>ACTIVITY</b>			<b>PROGRAM</b>			<b>CODE</b>	
<b>Public Works</b>	<b>Parks and Facilities</b>			<b>Hicks Memorial Municipal Center</b>			<b>610-62</b>	
Line Item Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted	2014-2015 Amended	2015-2016 Manager Proposed	2015-2016 Adopted Budget	% Increase Over Adopted
<b>SERVICE CONTRACTS</b>	130,317	8,609	11,297	39,706	19,692	32,704	32,704	
<b>UTILITIES</b>	59,766	72,056	77,557	77,557	77,557	81,825	81,825	
<b>OTHER SERVICES AND FEES</b>	6,232	4,347	0	0	320	0	0	
<b>REPAIRS</b>	5,200	1,321	2,899	7,500	3,000	7,500	7,500	
<b>AGRICULTURAL AND CUSTODIAL</b>	6,167	8,003	8,475	8,550	8,550	8,550	8,550	
<b>FUEL AND OIL</b>	12,225	0	0	720	720	720	720	
<b>OPERATING EXPENDITURES</b>	219,907	94,336	100,228	134,033	109,839	131,299	131,299	
<b>TOTAL HICKS TOWN HALL</b>	219,907	94,336	100,228	134,033	109,839	131,299	131,299	-2.04%

FUNCTION	ACTIVITY			PROGRAM				CODE
Public Works	Parks and Facilities			Jail Museum				610-63
Line Item Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted	2014-2015 Amended	2015-2016 Manager Proposed	2015-2016 Adopted Budget	% Increase Over Adopted
<b>UTILITIES</b>	2,223	3,500	3,201	2,405	2,405	2,546	2,546	
<b>OTHER SERVICES AND FEES</b>	0	550	997	1,328	510	1,328	1,328	
<b>REPAIRS</b>	10,996	507	1,269	0	0	0	0	
<b>FUEL AND OIL</b>	6,841	7,484	6,124	9,308	9,308	9,178	9,178	
<b>OPERATING EXPENDITURES</b>	20,060	12,041	11,590	13,041	12,223	13,052	13,052	
<b>TOTAL JAIL MUSEUM</b>	20,060	12,041	11,590	13,041	12,223	13,052	13,052	0.08%

<b>FUNCTION</b>	<b>ACTIVITY</b>			<b>PROGRAM</b>			<b>CODE</b>	
<b>Public Works</b>	<b>Parks and Facilities</b>			<b>Senior Center</b>			<b>610-64</b>	
Line Item Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted	2014-2015 Amended	2015-2016 Manager Proposed	2015-2016 Adopted Budget	% Increase Over Adopted
<b>COMMUNICATIONS</b>	0	0	0	1,140	1,140	1,140	1,140	
<b>SERVICE CONTRACTS</b>	7,541	8,729	8,360	8,906	6,698	8,906	8,906	
<b>UTILITIES</b>	12,526	15,034	15,355	13,076	13,076	13,759	13,759	
<b>OTHER SERVICES AND FEES</b>	2,180	385	2,255	2,375	2,455	2,375	2,375	
<b>REPAIRS</b>	1,302	1,293	1,669	1,330	1,658	1,330	1,330	
<b>AGRICULTURAL AND CUSTODIAL</b>	900	1,074	900	900	900	1,200	1,200	
<b>FUEL AND OIL</b>	8,354	8,586	11,227	10,499	10,499	10,124	10,124	
<b>OPERATING EXPENDITURES</b>	32,803	35,101	39,766	38,226	36,426	38,834	38,834	
<b>TOTAL SENIOR CENTER</b>	32,803	35,101	39,766	38,226	36,426	38,834	38,834	1.59%

<b>FUNCTION</b>	<b>ACTIVITY</b>			<b>PROGRAM</b>			<b>CODE</b>	
<b>Public Works</b>	<b>Public Works</b>			<b>Resident Troopers</b>			<b>610-65</b>	
Line Item Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted	2014-2015 Amended	2015-2016 Manager Proposed	2015-2016 Adopted Budget	% Increase Over Adopted
<b>COMMUNICATIONS</b>	0	0	0	1,920	1,920	1,920	1,920	
<b>SERVICE CONTRACTS</b>	302	250	250	250	490	490	490	
<b>UTILITIES</b>	4,143	4,316	4,312	2,671	2,671	2,805	2,805	
<b>OTHER SERVICES AND FEES</b>	0	0	275	275	295	275	275	
<b>REPAIRS</b>	849	0	627	0	0	500	500	
<b>AGRICULTURAL AND CUSTODIAL</b>	200	200	200	200	200	300	300	
<b>FUEL AND OIL</b>	2,520	3,327	3,020	3,737	3,737	3,572	3,572	
<b>OPERATING EXPENDITURES</b>	8,014	8,093	8,684	9,053	9,313	9,862	9,862	
<b>TOTAL RESIDENT TROOPERS</b>	8,014	8,093	8,684	9,053	9,313	9,862	9,862	8.94%

<b>FUNCTION</b>	<b>ACTIVITY</b>			<b>PROGRAM</b>			<b>CODE</b>	
<b>Public Works</b>	<b>Parks and Facilities</b>			<b>Fire Stations</b>			<b>610-66</b>	
Line Item Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted	2014-2015 Amended	2015-2016 Manager Proposed	2015-2016 Adopted Budget	% Increase Over Adopted
<b>SERVICE CONTRACTS</b>	3,459	4,512	1,420	7,933	5,333	7,933	7,933	
<b>UTILITIES</b>	16,990	20,818	23,701	20,000	20,000	21,050	21,050	
<b>OTHER SERVICES AND FEES</b>	15,563	478	578	1,790	1,330	1,790	1,790	
<b>REPAIRS</b>	3,098	17,820	4,035	4,500	4,195	4,500	4,500	
<b>BUILDING IMPROVEMENTS</b>	1,071	1,365	0	1,000	0	1,000	1,000	
<b>AGRICULTURAL AND CUSTODIAL</b>	1,000	1,997	2,167	2,200	1,330	2,200	2,200	
<b>FUEL AND OIL</b>	29,516	31,208	26,667	35,640	35,640	34,450	34,450	
<b>FURNITURE AND FIXTURES</b>	1,016	521	0	0	0	0	0	
<b>OPERATING EXPENDITURES</b>	71,713	78,718	58,567	73,063	67,828	72,923	72,923	
<b>TOTAL FIRE STATIONS</b>	71,713	78,718	58,567	73,063	67,828	72,923	72,923	-0.19%

FUNCTION	ACTIVITY			PROGRAM			CODE	
Public Works	Parks and Facilities			Old Town Hall			610-68	
Line Item Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted	2014-2015 Amended	2015-2016 Manager Proposed	2015-2016 Adopted Budget	% Increase Over Adopted
<b>UTILITIES</b>	2,323	2,300	3,337	2,938	2,938	3,107	3,107	
<b>OTHER SERVICES AND FEES</b>	240	250	307	1,383	510	1,383	1,383	
<b>REPAIRS</b>	150	169	90	1,000	400	1,000	1,000	
<b>AGRICULTURAL AND CUSTODIAL</b>	100	100	100	100	0	100	100	
<b>FUEL AND OIL</b>	2,030	2,919	2,794	3,288	3,288	3,143	3,143	
<b>OPERATING EXPENDITURES</b>	4,843	5,738	6,628	8,709	7,136	8,733	8,733	
<b>TOTAL OLD TOWN HALL</b>	4,843	5,738	6,628	8,709	7,136	8,733	8,733	0.28%

FUNCTION	ACTIVITY	PROGRAM						CODE
Public Works	Parks and Facilities	Contingency						610-70
Line Item Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted	2014-2015 Amended	2015-2016 Manager Proposed	2015-2016 Adopted Budget	% Increase Over Adopted
<b>CONTINGENCY</b>	15,369	11,366	32,144	20,000	20,000	20,000	20,000	
<b>OPERATING EXPENDITURES</b>	15,369	11,366	32,144	20,000	20,000	20,000	20,000	
<b>TOTAL CONTINGENCY</b>	15,369	11,366	32,144	20,000	20,000	20,000	20,000	0.00%



<b>FUNCTION</b>	<b>ACTIVITY</b>			<b>PROGRAM</b>			<b>CODE</b>	
<b>Public Works</b>	<b>Parks and Facilities</b>			<b>Highway Garage</b>			<b>610-81</b>	
Line Item Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted	2014-2015 Amended	2015-2016 Manager Proposed	2015-2016 Adopted Budget	% Increase Over Adopted
<b>SERVICE CONTRACTS</b>	0	0	41	0	0	0	0	
<b>UTILITIES</b>	10,749	12,700	17,298	13,460	13,460	14,133	14,133	
<b>OTHER SERVICES AND FEES</b>	490	330	0	440	530	680	680	
<b>REPAIRS</b>	2,864	3,892	4,204	6,455	6,872	6,455	6,455	
<b>AGRICULTURAL AND CUSTODIAL</b>	800	543	497	800	166	800	800	
<b>FUEL AND OIL</b>	13,172	21,846	15,402	25,500	25,500	22,750	22,750	
<b>OTHER EQUIPMENT</b>	0	0	76	0	0	0	0	
<b>OPERATING EXPENDITURES</b>	28,074	39,311	37,517	46,655	46,528	44,818	44,818	
<b>TOTAL HIGHWAY GARAGE</b>	28,074	39,311	37,517	46,655	46,528	44,818	44,818	-3.94%

<b>FUNCTION</b>	<b>ACTIVITY</b>			<b>PROGRAM</b>			<b>CODE</b>	
<b>Public Works</b>	<b>Parks and Facilities</b>			<b>Parks and Facilities Garage</b>			<b>610-82</b>	
Line Item Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted	2014-2015 Amended	2015-2016 Manager Proposed	2015-2016 Adopted Budget	% Increase Over Adopted
<b>COMMUNICATIONS</b>	0	0	0	1,140	1,140	1,140	1,140	
<b>SERVICE CONTRACTS</b>	543	549	415	1,755	930	1,995	1,995	
<b>UTILITIES</b>	5,669	7,646	8,722	8,105	8,105	8,510	8,510	
<b>OTHER SERVICES AND FEES</b>	0	80	0	380	80	380	380	
<b>REPAIRS</b>	24	772	388	1,000	830	1,000	1,000	
<b>AGRICULTURAL AND CUSTODIAL</b>	452	180	275	300	8	300	300	
<b>FUEL AND OIL</b>	6,400	5,445	4,866	6,800	6,800	6,650	6,650	
<b>OPERATING EXPENDITURES</b>	13,088	14,672	14,666	19,480	17,893	19,975	19,975	
<b>TOTAL PARKS AND FACILITIES GARAGE</b>	13,088	14,672	14,666	19,480	17,893	19,975	19,975	2.54%

<b>FUNCTION</b>	<b>ACTIVITY</b>			<b>PROGRAM</b>			<b>CODE</b>	
<b>Public Works</b>	<b>Parks and Facilities</b>			<b>Training Center</b>			<b>610-83</b>	
Line Item Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted	2014-2015 Amended	2015-2016 Manager Proposed	2015-2016 Adopted Budget	% Increase Over Adopted
<b>SERVICE CONTRACTS</b>	1,932	1,932	1,932	2,582	1,936	2,582	2,582	
<b>UTILITIES</b>	6,768	8,956	9,347	10,694	10,694	11,343	11,343	
<b>OTHER SERVICES AND FEES</b>	375	326	80	430	0	430	430	
<b>REPAIRS</b>	630	616	1,143	2,000	1,633	2,000	2,000	
<b>AGRICULTURAL AND CUSTODIAL</b>	1,027	999	894	1,000	910	1,000	1,000	
<b>FUEL AND OIL</b>	3,264	3,284	3,500	3,760	3,760	3,725	3,725	
<b>OPERATING EXPENDITURES</b>	13,997	16,112	16,895	20,466	18,933	21,080	21,080	
<b>TOTAL TRAINING CENTER</b>	13,997	16,112	16,895	20,466	18,933	21,080	21,080	3.00%

<b>FUNCTION</b>	<b>ACTIVITY</b>			<b>PROGRAM</b>			<b>CODE</b>	
<b>Public Works</b>	<b>Parks and Facilities</b>			<b>Recreational Facilities</b>			<b>610-84</b>	
Line Item Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted	2014-2015 Amended	2015-2016 Manager Proposed	2015-2016 Adopted Budget	% Increase Over Adopted
<b>UTILITIES</b>	0	0	1,200	4,576	4,576	4,800	4,800	
<b>REPAIRS</b>	2,070	1,998	1,590	2,000	2,000	2,000	2,000	
<b>AGRICULTURAL AND CUSTODIAL</b>	35,393	36,476	33,929	40,950	49,170	42,556	42,556	
<b>OPERATING EXPENDITURES</b>	37,463	38,474	36,719	47,526	55,746	49,356	49,356	
<b>TOTAL RECREATIONAL FACILITIES</b>	37,463	38,474	36,719	47,526	55,746	49,356	49,356	3.85%

<b>FUNCTION</b>	<b>ACTIVITY</b>	<b>PROGRAM</b>					<b>CODE</b>	
<b>Public Works</b>	<b>Parks and Facilities</b>	<b>Recreation Center</b>					<b>610-85</b>	
Line Item Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted	2014-2015 Amended	2015-2016 Manager Proposed	2015-2016 Adopted Budget	% Increase Over Adopted
<b>UTILITIES</b>	0	17,755	0	0	0	0	0	
<b>FUEL AND OIL</b>	0	20,795	0	0	0	0	0	
<b>OPERATING EXPENDITURES</b>	0	38,549	0	0	0	0	0	
<b>TOTAL RECREATION CENTER</b>	0	38,549	0	0	0	0	0	

<b>PROGRAM</b>	<b>REFUSE AND RECYCLING SERVICES</b>	<b>630-67</b>
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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 \$117,661. This program decrease is due to reduction of fees, a reduction of Bulky Waste pick-up from 6 times a year to 2 times a year and an estimated decrease in budgeted refuse tonnage for FY16. The budget for Recycling revenue is remaining at approximately \$45,000.

***Program Objectives and Goals FY 2016:***

- Continue to increase awareness of savings related to recycling
- Revise the current regulations as needed

***Program Accomplishments FY 2015:***

- Town of Tolland has brought in about \$150,000 in recycling revenue since July 1, 2010, including \$43,249 in FY13-14
- A local non-profit, Venture Crew 422 affiliated with the Boy Scouts, organized two electronics recycling days at the Tolland High School
- Working with our vendor, created bulky waste monthly pay program of 4 items for \$32 with the Town offering (2) free months to residents each year

<b>Performance Data</b>	<b>Actual 2012-2013</b>	<b>Actual 2013-2014</b>	<b>Estimated 2014-2015</b>	<b>Anticipated 2015-2016</b>
Estimated residential units	5,179	5,186	5,195	5,200
Tons of refuse	4,347	4,256	4,250	4,400
Revenue	\$31,381	\$43,249	\$44,467	\$45,000
Tons of bulky waste	362	275	200	220
Single Stream recycling (began in July 2009)	1,771	1,730	1,778	\$1,800

<b>FUNCTION</b>	<b>ACTIVITY</b>			<b>PROGRAM</b>			<b>CODE</b>	
<b>Public Works</b>	<b>Public Works</b>			<b>Refuse &amp; Recycling Services</b>			<b>630-67</b>	
Line Item Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted	2014-2015 Amended	2015-2016 Manager Proposed	2015-2016 Adopted Budget	% Increase Over Adopted
<b>OTHER SERVICES AND FEES</b>	2,000	0	0	0	0	0	0	
<b>REFUSE / RECYCLING COLLECTION</b>	939,544	925,427	884,011	858,705	818,705	775,999	775,999	
<b>BULKY WASTE DISPOSAL</b>	31,642	26,690	21,448	25,883	25,883	16,595	16,595	
<b>REFUSE DISPOSAL</b>	323,443	303,544	265,760	289,800	289,800	264,133	264,133	
<b>HAZARDOUS WASTE</b>	8,950	9,182	8,645	10,500	10,500	10,500	10,500	
<b>OPERATING EXPENDITURES</b>	1,305,578	1,264,843	1,179,864	1,184,888	1,144,888	1,067,227	1,067,227	
<b>TOTAL REFUSE AND RECYCLING SERVICES</b>	1,305,578	1,264,843	1,179,864	1,184,888	1,144,888	1,067,227	1,067,227	-9.93%

<b>PROGRAM</b>	<b>SEWAGE DISPOSAL</b>	<b>640-67</b>
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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 Operations Fund until sewer use charges are robust enough to cover local operations as well as Town of Vernon sewer treatment charges. 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 2016:***

- Through increases in customer base, generate self-supporting revenue.
- Work with the Connecticut Department of Energy and Environmental Protection to finalize Phase II of the Townwide Wastewater Facilities Plan
- As necessary, review and revise Water Pollution Control Authority regulations, ordinances, standards, and permits as they apply to assessments, connection fees and lateral installations.
- Obtain pump station generator preventive maintenance costs at or below CT DAS pricing, secure pricing for and implement pump station pump preventive maintenance program.
- Complete scheduled pump repairs.
- Retrofit Old Post Road sewer with sealed manhole covers.

***Program Accomplishments FY 2015:***

- Addressed odor issues on Old Post Road and Rhodes Road, procured air admittance valves as necessary.
- Facilitated repairs to failed pumps at Old Post and Gerber Pump stations.
- Continued review and enforcement of FOG regulations and coordinated with owners regarding necessity for and proper service of equipment.
- Reviewed and revised operating budget to include allowance for planned pump preventive maintenance.



<b>FUNCTION</b>	<b>ACTIVITY</b>			<b>PROGRAM</b>			<b>CODE</b>	
<b>Public Works</b>	<b>Public Works</b>			<b>Sewage Disposal</b>			<b>640-67</b>	
Line Item Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted	2014-2015 Amended	2015-2016 Manager Proposed	2015-2016 Adopted Budget	% Increase Over Adopted
<b>TRANSFER OUT</b>	15,000	15,000	15,000	15,000	15,000	15,000	15,000	
<b>OPERATING EXPENDITURES</b>	15,000	15,000	15,000	15,000	15,000	15,000	15,000	
<b>TOTAL SEWAGE DISPOSAL</b>	15,000	15,000	15,000	15,000	15,000	15,000	15,000	0.00%

<b>PROGRAM</b>	<b>STREETS &amp; ROADS</b>	<b>650-67 thru 650-78</b>
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***Program Explanation:***

The Streets and Roads Program is executed by the Highway Department with administrative oversight provided by the Public Works Director. 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 Department are divided between nine budget pages. The Street Lights and Traffic Control budget has its own narrative.

***Budget Change Commentary:***

The program budget overall increased \$52,481 mainly due to street sweeping being added in (\$26,000) and additional DEEP mandated MS-4 storm water management requirements (\$12,000).

***Program Objectives and Goals FY 2016:***

- In yet another difficult budget year, we will continue to improve our efficiencies and attempt to reduce costs with as little impact on services as possible
- Continue to work on merging both the Parks and Facilities and Highway Garages to become one department by promoting good communication and teamwork
- 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 Phase III of the \$5 million road improvement referendum
- Assist outside contractors in various construction projects
- Continue Phase III of the Tree Trimming Program (LOCIP grant)

***Program Accomplishments FY 2015:***

- 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, street sweeping, grading gravel roads, cleaning ditches and catch basins, and curb replacement
- Winter season of 2014/2015 consisted of 33 events thru mid-February
- Overlay Alfred Drive, Center Road, Cora Road, Kate Lane, Rhodes Road, Webber Road, and Woodhenge Drive, repairing and/or installing new drainage where necessary
- Resurfaced parking lots and play area at Tolland Intermediate School
- Assisted with Adams Adventure playground area at Cross Farms

**Assigned Positions:**

2013-2014		2014-2015		Position Title	2015-2016	
Positions	FTE	Positions	FTE		Positions	FTE
1	.34	1	.34	Public Works Director	1	.34
1	1.0	1	1.0	Public Works Supervisor	1	1.0
1	.33	1	.33	Executive Secretary	1	.33
4	4.0	5	5.0	Truck Driver	5	5.0
4	4.0	4	4.0	Equipment Operator	4	4.0
3.5	3.5	3.5	3.5	Laborer	3.5	3.5
2	2.0	2	2.0	Mechanic	2	2.0

Performance Data	Actual 2011-2012	Actual 2012-2013	Actual 2013-2014	Estimated 2014-2015	Anticipated 2015-2016
<b>PAVING: Miles</b>	0	0	15.2	11.4	12.9
Rubberized asphalt (s.y.)	0	0	0	0	0
Crack filling (miles)	3.0	0	3.2	3.8	4.0
<b>BITUMINOUS CONCRETE: Tons</b>	700	600	562	867	867
Cold Patch (tons)	11	11	11	11	11
<b>DRAINAGE PIPE: Metal, concrete &amp; miscellaneous pipe</b>	1,000	1,650	2,000	200	1,000
Basins or flared ends	40	68	122	197	200
<b>SNOW &amp; ICE CONTROL: Salt (tons)</b>	3,448	3,000	5,275	3,000	3,000
Sand (c.y.)	273	273	566	273	273
Calcium chloride (liquid) (gallons)	0	0	0	0	0
Calcium flakes (bags)	200	200	200	200	200
<b>UNIMPROVED ROADS: Calcium chloride (gallons)</b>	26,525	26,525	26,000	26,525	26,525
Processed gravel (tons)	1,500	2,550	1,500	2,550	2,550
Unimproved miles	8.85	8.41	8.41	8.41	8.41
<b>PAVED MILES</b>	123.50	124.61	124.71	124.71	125.46
<b>TOTAL MILES</b>	132.35	133.02	133.12	133.12	133.87

FUNCTION	ACTIVITY			PROGRAM			CODE	
	Highways			Streets and Roads			650-67	
Public Works	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted	2014-2015 Amended	2015-2016 Manager Proposed	2015-2016 Adopted Budget	% Increase Over Adopted
Line Item Description								
<b>REGULAR PAYROLL</b>	122,629	123,008	123,624	124,291	127,514	127,912	127,912	
Public Works Operatoions Manager (.34)								
Administrative Secretary II (.34)								
Public Works Supervisor								
Public Works Administrative Secretary II								
Truck Drivers (5)								
Equipment Operators (4)								
Laborers (3.5)								
<b>COMMUNICATIONS</b>	28,518	10,162	16,602	14,844	16,244	14,844	14,844	
<b>SERVICE CONTRACTS</b>	3,600	6,538	6,110	8,750	5,540	8,750	8,750	
<b>DRUG AND ALCOHOL PROGRAM</b>	2,426	2,735	2,031	2,282	2,282	2,732	2,732	
<b>DUES AND MEMBERSHIPS</b>	352	460	262	315	299	315	315	
<b>TRAINING AND DEVELOPMENT</b>	900	40	139	750	150	750	750	
<b>OFFICE SUPPLIES</b>	533	600	643	600	600	600	600	
<b>FUEL AND OIL</b>	0	0	0	0	2,455	0	0	
<b>MACHINERY AND EQUIPMENT PARTS</b>	999	5,775	5,105	2,305	1,063	2,305	2,305	
<b>BOOKS AND SUBSCRIPTIONS</b>	0	0	0	400	0	400	400	
<b>OTHER EQUIPMENT</b>	45,487	24,781	2,320	2,900	2,157	2,900	2,900	
<b>PAYROLL EXPENDITURES</b>	122,629	123,008	123,624	124,291	127,514	127,912	127,912	
<b>OPERATING EXPENDITURES</b>	82,814	51,091	33,210	33,146	30,790	33,596	33,596	
<b>TOTAL STREETS AND ROADS</b>	205,443	174,099	156,834	157,437	158,304	161,508	161,508	2.59%

<b>FUNCTION</b>	<b>ACTIVITY</b>			<b>PROGRAM</b>				<b>CODE</b>
<b>Public Works</b>	<b>Highways</b>			<b>Drainage</b>				<b>650-71</b>
Line Item Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted	2014-2015 Amended	2015-2016 Manager Proposed	2015-2016 Adopted Budget	% Increase Over Adopted
<b>REGULAR PAYROLL</b>	71,544	92,160	0	0	0	0	0	
<b>OVERTIME</b>	0	5491	0	0	0	0	0	
<b>OTHER SERVICES AND FEES</b>	62,722	0	1,477	0	0	0	0	
<b>AGRICULTURAL AND CUSTODIAL</b>	3,662	6,606	2,056	5,000	5,743	5,000	5,000	
<b>ROAD MATERIALS AND MARKERS</b>	56,649	17,923	4,349	45,000	42,000	45,000	45,000	
<b>PAYROLL EXPENDITURES</b>	71,544	97,652	0	0	0	0	0	
<b>OPERATING EXPENDITURES</b>	123,033	24,530	7,882	50,000	47,743	50,000	50,000	
<b>TOTAL DRAINAGE</b>	194,577	122,181	7,882	50,000	47,743	50,000	50,000	0.00%

FUNCTION	ACTIVITY			PROGRAM				CODE
Public Works	Highways			Paving				650-73
Line Item Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted	2014-2015 Amended	2015-2016 Manager Proposed	2015-2016 Adopted Budget	% Increase Over Adopted
<b>REGULAR PAYROLL</b>	52,127	128,909	0	0	0	0	0	
<b>OVERTIME</b>	582	16,088	0	0	0	0	0	
<b>PROFESSIONAL SERVICES</b>	44,633	14,109	19,268	13,187	12,203	25,187	25,187	
<b>EQUIPMENT RENTAL</b>	0	473	0	3,500	0	3,500	3,500	
<b>ROAD MATERIALS AND MARKERS</b>	45,000	21,643	2,491	65,025	65,025	65,025	65,025	
<b>PAYROLL EXPENDITURES</b>	52,709	144,998	0	0	0	0	0	
<b>OPERATING EXPENDITURES</b>	89,632	36,225	21,759	81,712	77,228	93,712	93,712	
<b>TOTAL PAVING</b>	142,341	181,223	21,759	81,712	77,228	93,712	93,712	14.69%

<b>FUNCTION</b>	<b>ACTIVITY</b>			<b>PROGRAM</b>			<b>CODE</b>	
<b>Public Works</b>	<b>Highways</b>			<b>Mechanical Maintenance</b>			<b>650-74</b>	
Line Item Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted	2014-2015 Amended	2015-2016 Manager Proposed	2015-2016 Adopted Budget	% Increase Over Adopted
<b>REGULAR PAYROLL</b> Mechanic (2)	111,278	113,827	113,503	113,403	118,032	122,783	122,783	
<b>OVERTIME</b>	7,803	14,696	17,578	8,562	19,596	8,798	8,798	
<b>COMMUNICATIONS - RADIOS</b>	1,208	0	0	1,000	0	1,000	1,000	
<b>EQUIPMENT RENTAL</b>	1,504	2,345	3,217	1,600	4,725	1,600	1,600	
<b>MINOR TOOLS</b>	10,904	952	597	2,000	4,875	2,000	2,000	
<b>MACHINERY AND EQUIPMENT PARTS</b>	152,128	147,176	145,945	130,000	130,000	130,000	130,000	
<b>FOOD AND CLOTHING</b>	8,680	7,604	9,063	4,500	8,910	4,700	4,700	
<b>AGRICULTURAL AND CUSTODIAL</b>	735	124	1,190	2,000	0	2,000	2,000	
<b>FUEL AND OIL</b>	79,819	99,148	118,871	111,000	108,545	96,850	96,850	
<b>PAYROLL EXPENDITURES</b>	119,081	128,523	131,081	121,965	137,628	131,581	131,581	
<b>OPERATING EXPENDITURES</b>	254,977	257,349	278,881	252,100	257,055	238,150	238,150	
<b>TOTAL MECHANICAL MAINTENANCE</b>	374,058	385,872	409,963	374,065	394,683	369,731	369,731	-1.16%

FUNCTION	ACTIVITY			PROGRAM			CODE	
Public Works	Highways			Support Services			650-75	
Line Item Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted	2014-2015 Amended	2015-2016 Manager Proposed	2015-2016 Adopted Budget	% Increase Over Adopted
<b>REGULAR PAYROLL</b>	2,835	8,403	0	0	0	0	0	
<b>OVERTIME</b>	1,425	0	0	0	0	0	0	
<b>PAYROLL EXPENDITURES</b>	4,260	8,403	0	0	0	0	0	
<b>OPERATING EXPENDITURES</b>	0	0	0	0	0	0	0	
<b>TOTAL SUPPORT SERVICES</b>	4,260	8,403	0	0	0	0	0	0.00%



FUNCTION	ACTIVITY			PROGRAM				CODE
Public Works	Highways			Highway Maintenance				650-76
Line Item Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted	2014-2015 Amended	2015-2016 Manager Proposed	2015-2016 Adopted Budget	% Increase Over Adopted
<b>REGULAR PAYROLL</b>	419,322	321,873	532,430	514,243	440,660	537,258	537,258	
<b>OVERTIME</b>	4,156	1,899	3,317	2,350	11,492	2,403	2,403	
<b>PROFESSIONAL SERVICES</b>	0	0	24	0	0	0	0	
<b>OTHER SERVICES AND FEES</b>	51,834	38,345	22,827	22,350	14,350	48,350	48,350	
<b>MINOR TOOLS</b>	464	0	400	500	500	500	500	
<b>FOOD AND CLOTHING</b>	9,645	7,080	9,024	9,000	16,000	10,500	10,500	
<b>ROAD MATERIALS AND MARKERS</b>	0	2,928	1,356	3,530	3,530	3,530	3,530	
<b>PAYROLL EXPENDITURES</b>	423,478	323,772	535,747	516,593	452,152	539,661	539,661	
<b>OPERATING EXPENDITURES</b>	61,943	48,353	33,632	35,380	34,380	62,880	62,880	
<b>TOTAL HIGHWAY MAINTENANCE</b>	485,422	372,125	569,378	551,973	486,532	602,541	602,541	9.16%

FUNCTION	ACTIVITY	PROGRAM						CODE	
		Highways			Unimproved Roads			650-77	
Public Works	Line Item Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted	2014-2015 Amended	2015-2016 Manager Proposed	2015-2016 Adopted Budget	% Increase Over Adopted
	<b>REGULAR PAYROLL</b>	22,318	13,818	0	0	0	0	0	
	<b>OVERTIME</b>	0	305	0	0	0	0	0	
	<b>ROAD MATERIALS AND MARKERS</b>	62,554	49,231	19,188	49,689	49,689	49,689	49,689	
	<b>PAYROLL EXPENDITURES</b>	22,318	13,818	0	0	0	0	0	
	<b>OPERATING EXPENDITURES</b>	62,554	49,536	19,188	49,689	49,689	49,689	49,689	
	<b>TOTAL UNIMPROVED ROADS</b>	84,871	63,355	19,188	49,689	49,689	49,689	49,689	0.00%

FUNCTION Public Works	ACTIVITY Highways			PROGRAM Ice and Snow Removal			CODE 650-78	
	Line Item Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted	2014-2015 Amended	2015-2016 Manager Proposed	2015-2016 Adopted Budget
<b>REGULAR PAYROLL</b>	18,272	79,628	97,987	97,152	170,285	102,335	102,335	
<b>OVERTIME</b>	17,991	55,309	85,029	91,802	77,191	93,868	93,868	
<b>TEMPORARY HELP</b>	4,431	4,958	8,131	0	1,511	0	0	
<b>EQUIPMENT RENTAL</b>	12,477	23,061	65,803	73,367	64,043	77,848	77,848	
<b>ROAD MATERIALS AND MARKERS</b>	198,850	293,074	416,634	231,850	304,274	231,850	253,850	
<b>CAPITAL OUTLAY</b>	29,191	58,299	4,138	0	0	0	0	
<b>PAYROLL EXPENDITURES</b>	40,694	139,896	191,148	188,954	248,987	196,203	196,203	
<b>OPERATING EXPENDITURES</b>	240,518	374,435	486,575	305,217	368,317	309,698	331,698	
<b>TOTAL ICE AND SNOW REMOVAL</b>	281,211	514,330	677,723	494,171	617,304	505,901	527,901	6.83%

<b>PROGRAM</b>	<b>STREET LIGHTS AND TRAFFIC CONTROL</b>	<b>650-79</b>
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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 the Connecticut Light & Power Company under contract with the Town.

***Budget Change Commentary:***

There is no change in this program budget.

***Program Objectives and Goals FY 2016:***

- Utilize software to monitor sign inventory and maintenance of reflective signs as mandated by State
- Paint centerlines, edge lines and traffic markings as required
- Continue program of upgrading traffic control signs (speed, intersection, deer crossing, etc.) to meet new MUTCD requirements
- Continue to explore State grant opportunities.

***Program Accomplishments FY 2015:***

- Installed 34 regulatory/warning signs, 42 stop signs and 7 street name signs
- Painted 64 miles of double yellow centerlines, 9.24 miles of white edge lines
- Painted traffic calming markings on Old Stafford Road and the Old Post Road and Mountain Spring Road intersection

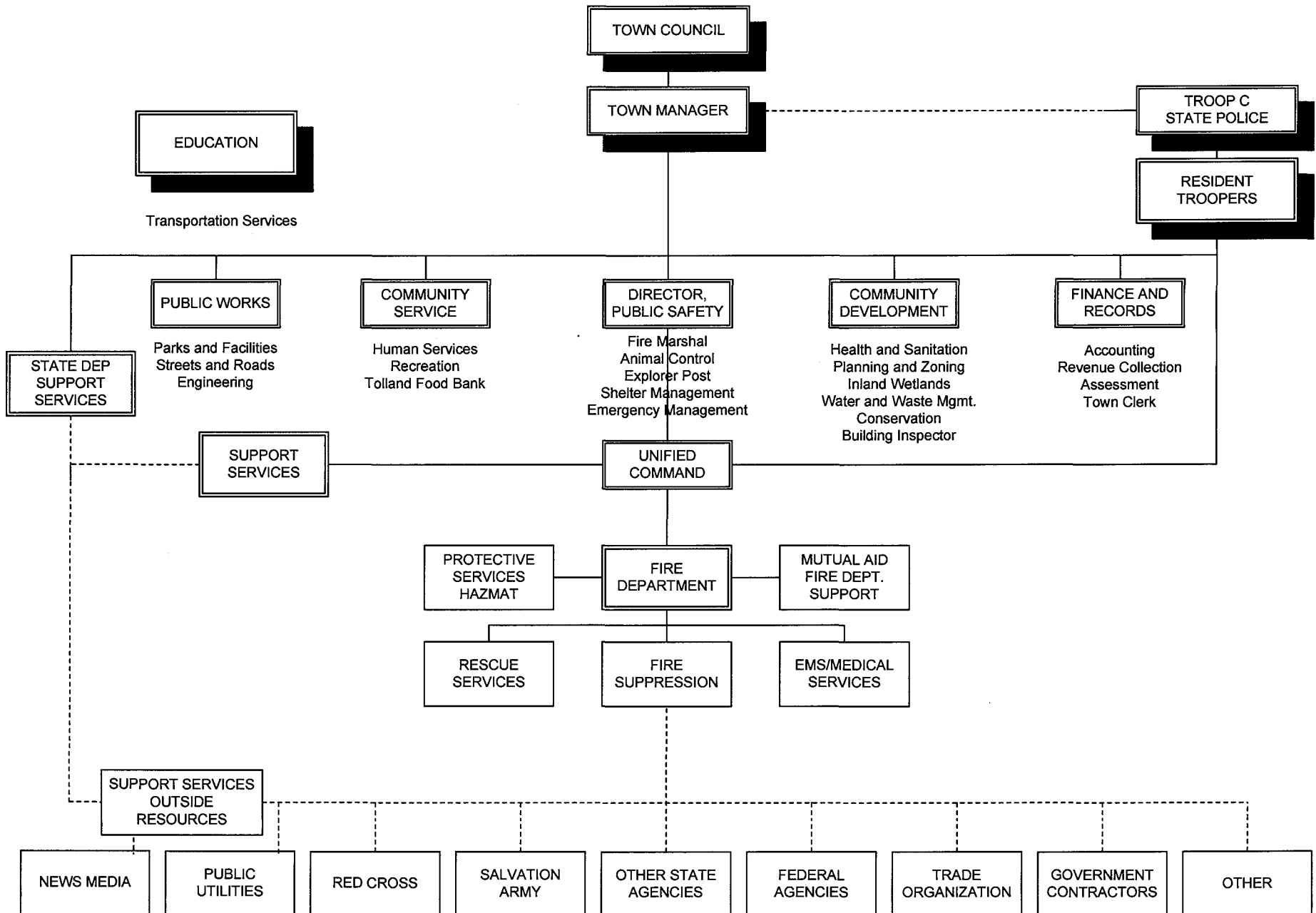
Function	ACTIVITY			PROGRAM				CODE
Public Works	Highways			Street Lights and Traffic Control				650-79
Line Item Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted	2014-2015 Amended	2015-2016 Manager Proposed	2015-2016 Adopted Budget	% Increase Over Adopted
<b>REGULAR PAYROLL</b>	11,811	1,752	0	0	0	0	0	
<b>UTILITIES</b>	15,445	15,702	17,941	19,913	19,913	19,913	19,913	
<b>EQUIPMENT RENTAL</b>	19,068	19,071	19,571	28,528	28,528	28,528	28,528	
<b>ROAD MATERIALS AND MARKERS</b>	19,327	16,547	11,481	19,000	17,000	19,000	19,000	
<b>PAYROLL EXPENDITURES</b>	11,811	1,752	0	0	0	0	0	
<b>OPERATING EXPENDITURES</b>	53,841	51,319	48,993	67,441	65,441	67,441	67,441	
<b>TOTAL STREET LIGHTS &amp; TRAFFIC CONTROL</b>	65,652	53,071	48,993	67,441	65,441	67,441	67,441	0.00%

## 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 a desk sergeant and four 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 \$36,237 are earmarked for Public Safety equipment replacement in the Capital Improvements Fund. Beginning in 2010/2011, the Capital budget provides for a reserve for Public Safety Capital Equipment Reserve.

Account Code	Descriptions	2015-2016 Department Request	2015-2016 Manager Proposed	2015-2016 Adopted Budget
700-00	Water Supply	80,466	82,278	82,278
710-00	Ambulance Services	357,388	345,900	345,900
720-00	Animal Control Services	61,191	53,501	53,501
730-00	Civil Preparedness	13,689	13,689	13,689
740-00	Fire Prevention	96,721	83,454	83,454
750-00	Fire Suppression	681,319	622,892	622,892
755-00	Certified Emergency Response Team	0	2,000	2,000
760-00	Law Enforcement	618,971	668,971	668,971
	<b>Subtotal -- Public Safety Services</b>	<b>1,909,745</b>	<b>1,872,685</b>	<b>1,872,685</b>

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



<b>PROGRAM</b>	<b>WATER SUPPLY</b>	<b>700-00</b>
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***Program Explanation:***

This program of spending for the funding of fire protection charges for water mains and hydrants serving a portion of the community. The Connecticut Water Company provides this service. There is presently no charge for the approximate (70) hydrants on Town/State roads provided by the Tolland Water System.

***Budget Change Commentary:***

The program budget increased by \$3,780 due to anticipated cost increases provided by CT Water.

***Program Objectives and Goals FY 2016:***

- No additional increase in units is anticipated

***Program Accomplishments FY 2015:***

- Maintained current system

<b>Performance Data</b>	<b>Actual 2011-2012</b>	<b>Actual 2012-2013</b>	<b>Actual 2013-2014</b>	<b>Estimated 2014-2015</b>	<b>Anticipated 2015-2016</b>
Hydrants	39	39	39	42	42
Dry hydrants	8	8	8	8	8



<b>FUNCTION</b>	<b>ACTIVITY</b>			<b>PROGRAM</b>			<b>CODE</b>	
<b>Public Safety Services</b>	<b>Water Supply</b>			<b>Water Supply</b>			<b>700-00</b>	
Line Item Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted	2014-2015 Amended	2015-2016 Manager Proposed	2015-2016 Adopted Budget	% Increase Over Adopted
<b>OTHER SERVICES AND FEES</b>	75,847	75,470	0	0	0	0	0	
<b>HYDRANTS</b>	0	0	78,022	78,498	78,498	82,278	82,278	
<b>OPERATING EXPENDITURES</b>	75,847	75,470	78,022	78,498	78,498	82,278	82,278	
<b>TOTAL WATER SUPPLY</b>	75,847	75,470	78,022	78,498	78,498	82,278	82,278	4.82%

<b>PROGRAM</b>	<b>AMBULANCE SERVICES</b>	<b>710-00</b>
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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 an 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 program budget increased by \$2,544. A majority of the increase is within the communications account due to replacement of pagers (\$1,032), increased cost of Comcast fees (\$2,000), and increased 911 Dispatcher fees (\$1,355). Other increases included Training (\$1,025), Machinery Equipment & Parts (\$1,425), Repairs (\$1,000) and Food/Clothing (\$1,500). These increases were offset with reductions to volunteer reimbursements and decreases in payroll (-\$17, 920), Fuel & Oil (-\$1,050) and Other Equipment (-\$2,810) line items.

***Program Objectives and Goals FY 2016:***

- Enhance recruitment for volunteer Emergency Medical personnel to address the rise in medical calls
- Continue to evaluate new EMS products that may improve delivery of patient care and safety and efficiency of personnel
- Train and Implement new programs through our Med Control to improve delivery of EMS services; this will include new drugs and other various changes
- Purchase replacement ambulance for Ambulance 640. Ideally, the department would like to add a third ambulance to our fleet to ensure we have two ambulances in service at all times. 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 2015:***

- 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. There has been a drastic reduction in retones, mutual aid and general response time.
- Several members continue to become crossed-trained between EMS and Fire. Crossed-trained staff maximizes the amount of personnel that are available to mitigate any type emergency.
- 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.
- New vendors have been established to reduce expenditures.
- Satisfied the renewal requirements for a HEARTSafe Community.

**Assigned Positions:**

2013-2014		2014-2015		Position Title	2015-2016	
Positions	FTE	Positions	FTE		Positions	FTE
1	.33	1	.33	Assistant Public Safety Director	1	.33
3	3.0	3	3.0	Firefighter/EMT	3	3.0
1	.50	1	.50	Executive Secretary	1	.50

Performance Data	Actual 2011-2012	Actual 2012-2013	Actual 2013-2014	Estimated 2014-2015	Anticipated 2015-2016
Fire	501	516	405	450	500
Medical	1,102	1,135	1,235	1,272	1,300
Hazardous Materials	43	46	33	40	42
Motor Vehicle Accidents	113	118	111	115	115
Other Emergency/Service Calls	815	839	368	375	380
Non-Emergency	2,392	2,464	2,563	2,750	2,825
Total Activity	4,966	5,118	4,715	5,002	5,162

<b>FUNCTION</b>	<b>ACTIVITY</b>			<b>PROGRAM</b>			<b>CODE</b>	
<b>Public Safety Services</b>	<b>Fire and Ambulance</b>			<b>Ambulance Services</b>			<b>710-00</b>	
Line Item Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted	2014-2015 Amended	2015-2016 Manager Proposed	2015-2016 Adopted Budget	% Increase Over Adopted
<b>REGULAR PAYROLL</b> Public Safety Assistant Director (.33) Public Safety Officer (3)	115,018	126,866	119,720	136,946	145,324	154,866	154,866	
<b>OVERTIME</b>	17,267	12,444	21,456	21,183	24,383	23,135	23,135	
<b>TEMPORARY HELP</b>	0	0	252	0	0	0	0	
<b>PROFESSIONAL SERVICES</b>	40,958	41,951	43,340	55,000	55,000	50,000	50,000	
<b>COMMUNICATIONS</b>	31,996	36,307	37,659	42,402	42,402	48,316	48,316	
<b>SERVICE CONTRACTS</b>	3,411	1,669	934	875	875	845	845	
<b>PRINTING</b>	0	0	10	350	350	350	350	
<b>EQUIPMENT RENTAL</b>	1,600	1,784	1,033	1,500	1,500	1,750	1,750	
<b>DUES AND MEMBERSHIPS</b>	150	85	157	245	245	245	245	
<b>OTHER SERVICES AND FEES</b>	387	1,389	1,071	1,000	1,000	1,320	1,320	
<b>TRAINING AND DEVELOPMENT</b>	7,983	4,294	7,839	12,000	12,000	13,025	13,025	
<b>OFFICE SUPPLIES</b>	779	1,121	219	725	725	725	725	
<b>MEDICAL SUPPLIES</b>	11,950	13,028	10,114	11,500	11,500	11,500	11,500	
<b>COMPUTER SOFTWARE</b>	1,174	1,190	475	3,163	3,163	3,163	3,163	
<b>MINOR TOOLS</b>	0	0	0	300	300	300	300	
<b>MACHINERY AND EQUIPMENT PARTS</b>	1,631	1,689	4,500	4,000	4,000	5,425	5,425	
<b>REPAIRS</b>	2,210	2,362	4,415	4,000	4,000	5,000	5,000	

<b>FUNCTION</b>	<b>ACTIVITY</b>			<b>PROGRAM</b>			<b>CODE</b>	
<b>Public Safety Services</b>	<b>Fire and Ambulance</b>			<b>Ambulance Services</b>			<b>710-00</b>	
Line Item Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted	2014-2015 Amended	2015-2016 Manager Proposed	2015-2016 Adopted Budget	% Increase Over Adopted
<b>BUILDING MATERIALS</b>	723	1,097	1,049	1,000	1,000	1,000	1,000	
<b>FOOD AND CLOTHING</b>	6,153	8,182	11,123	6,600	7,800	8,100	8,100	
<b>AGRICULTURAL AND CUSTODIAL</b>	307	222	96	150	150	150	150	
<b>FUEL AND OIL</b>	6,572	8,787	10,565	10,800	10,800	9,750	9,750	
<b>PROGRAM MATERIALS</b>	254	76	266	650	650	650	650	
<b>BOOKS AND SUBSCRIPTIONS</b>	105	392	80	500	500	500	500	
<b>FURNITURE AND FIXTURES</b>	1,967	0	90	1,200	0	1,200	1,200	
<b>OFFICE MACHINES</b>	0	0	0	500	500	500	500	
<b>OTHER EQUIPMENT</b>	1,243	755	6,764	6,895	6,895	4,085	4,085	
<b>PAYROLL EXPENDITURES</b>	132,286	139,310	141,428	158,129	169,707	178,001	178,001	
<b>OPERATING EXPENDITURES</b>	121,552	126,380	141,799	165,355	165,355	167,899	167,899	
<b>TOTAL AMBULANCE SERVICES</b>	253,838	265,690	283,226	323,484	335,062	345,900	345,900	6.93%

<b>PROGRAM</b>	<b>ANIMAL CONTROL</b>	<b>720-00</b>
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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 program budget increased by \$50 for training costs.

***Program Objectives and Goals FY 2016:***

- Collaborate with surrounding Towns to share personnel, equipment and services
- 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 be on the rise
- Continue to investigate complaints and provide related information for domestic animals, livestock, and wildlife issues as warranted

***Program Accomplishments FY 2015:***

- Officers attended continuing education and training classes as required by the State of Connecticut
- Received donations of animal food and toys that helped off-set expenses
- 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
- In May a low-cost rabies vaccination clinic was held in conjunction with the CT Veterinary Medical Association (CVMA). Dr. Gayle Block, DVM volunteered her time and administered seventy vaccinations
- Officers conducted the annual door-to-door license survey which entitled the Town to retain an additional 10% of licensing fees

***Assigned Positions:***

2013-2014		2014-2015		Position Title	2015-2016	
Positions	FTE	Positions	FTE		Positions	FTE
2	.86	2	.86	Animal Control Officer	2	.86

Performance Data	Actual 2011-2012	Actual 2012-2013	Actual 2013-2014	Estimated 2014-2015	Anticipated 2015-2016
Dogs impounded	81	91	67	90	73
Cats impounded	22	13	15	15	14
Other animals impounded	12	0	4	8	5
Dogs redeemed	62	78	51	80	65
Cats redeemed	1	2	4	2	3
Other animals redeemed	10	0	2	8	4
Dogs sold as pets	9	9	9	9	6
Cats sold as pets	10	8	9	10	2
Other animals sold as pets	2	0	1	0	1
Dogs euthanized	0	4	2	1	1
Cats euthanized	2	1	0	2	6
Other animals euthanized	2	0	0	0	1
Redemption fees	\$810	\$765	\$735	\$1,350	\$1,080
Sold as pet fees	\$560	\$525	\$670	\$750	\$300
Complaints received	1,026	797	875	950	950
Notices to license	469	239	274	300	300
Summons issued	9	7	15	15	18
Dog bites	10	18	2	15	10
Cat bites	4	2	0	2	2
Other animal bites	4	0	0	0	1
Wildlife killed by dogs	4	0	0	4	2
Wildlife killed by cats	0	0	0	0	1
Dogs found deceased	1	0	1	1	1
Cats found deceased	5	2	4	5	4

FUNCTION	ACTIVITY			PROGRAM				CODE
	Fire and Ambulance			Animal Control Services				720-00
Public Safety Services	2011-2012	2012-2013	2013-2014	2014-2015	2014-2015	2015-2016	2015-2016	% Increase
Line Item Description	Actual	Actual	Actual	Adopted	Amended	Manager Proposed	Adopted Budget	Over Adopted
<b>REGULAR PAYROLL</b> Animal Control Officer (2)	36,290	36,589	36,428	39,133	39,133	39,856	39,856	
<b>OTHER SERVICES AND FEES</b>	3,500	2,000	4,369	3,595	3,595	3,645	3,645	
<b>TRANSFER OUT</b>				10,000	10,000	10,000	10,000	
<b>OTHER EQUIPMENT</b>	0	0	0	0	0	0	0	
<b>PAYROLL EXPENDITURES</b>	36,290	36,589	36,428	39,133	39,133	39,856	39,856	
<b>OPERATING EXPENDITURES</b>	3,500	2,000	4,369	13,595	13,595	13,645	13,645	
<b>TOTAL ANIMAL CONTROL SERVICES</b>	39,790	38,589	40,797	52,728	52,728	53,501	53,501	1.47%



<b>PROGRAM</b>	<b>EMERGENCY PREPAREDNESS</b>	<b>730-00</b>
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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.

***Budget Change Commentary:***

The program budget increased by \$1,026 in the Communications line due to increases in the Everbridge and because of a new smart device application called PublicEye. This application will allow all public safety departments to share vital first response information in one application based platform. From building pre-plans, hydrant locations, landing zone locations, access to various security cameras system, and dog license verifications are just a few resources that will be integrated into this one application.

***Program Objectives and Goals FY 2016:***

- Identify and create a permanent space for the Town’s Emergency Operations Center (EOC) and equipping it properly
- Conduct more informational meetings and training sessions on emergency preparedness
- Conduct training opportunities to enhance BOE 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

***Program Accomplishments FY 2015:***

- Annual updates of all Town and School Emergency Plans
- Annual updates of Special Needs files
- In conjunction with the State of Connecticut Department of Emergency Management and Homeland Security (DEMHS), the Director presented a training class for our senior citizens on the “Emergency Financial First Aid Kit”. Eighty-four seniors attended
- The Director of Public Safety monitored WebEOC on several occasions when the State EOC was activated
- Public Safety staff credentialed safety and security drills in the public schools throughout the year. At the conclusion of each drill, school administrators and Public Safety Officials met to discuss the drill and highlight what went well and what needs improvement
- The Director of Public Safety conducted 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. Nineteen residents completed the classes, graduated and now hold national certification. They were sworn in as part of the newly formed team known as Tolland C.E.R.T. 40. The addition of the CERT Team will ensure additional support staff is trained in a variety tasks including EOC responsibilities. 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.

<b>Performance Data</b>	<b>Actual 2011-2012</b>	<b>Actual 2012-2013</b>	<b>Actual 2013-2014</b>	<b>Estimated 2014-2015</b>	<b>Anticipated 2015-2016</b>
Drills conducted	20	23	25	40	40
Operations plans prepared	40	48	40	45	45
Emergencies attended	30	20	15	20	20
Instructional sessions	40	42	40	45	45

<b>FUNCTION</b>	<b>ACTIVITY</b>			<b>PROGRAM</b>			<b>CODE</b>	
<b>Public Safety Services</b>	<b>Fire and Ambulance</b>			<b>Emergency Preparedness</b>			<b>730-00</b>	
Line Item Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted	2014-2015 Amended	2015-2016 Manager Proposed	2015-2016 Adopted Budget	% Increase Over Adopted
<b>REGULAR PAYROLL</b> Public Safety Director (stipend)	10,000	10,000	10,000	10,000	10,000	10,000	10,000	
<b>COMMUNICATIONS</b>	1,013	0	612	663	663	1,689	1,689	
<b>OTHER EQUIPMENT</b>	1,000	1,400	2,000	2,000	2,000	2,000	2,000	
<b>PAYROLL EXPENDITURES</b>	10,000	10,000	10,000	10,000	10,000	10,000	10,000	
<b>OPERATING EXPENDITURES</b>	2,013	1,400	2,612	2,663	2,663	3,689	3,689	
<b>TOTAL EMERGENCY PREPAREDNESS</b>	12,012	11,400	12,612	12,663	12,663	13,689	13,689	8.10%

<b>PROGRAM</b>	<b>FIRE PREVENTION</b>	<b>740-00</b>
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***Program Explanation:***

The local Fire Marshal enforces the State Fire Safety Code. Connecticut General Statutes Chapter 541 effective December 31, 2005 adopted the International Fire Code with amendments as the State Fire Code for new construction, and renovations or changes in use. Existing buildings and occupancies utilize NFPA 101 Life Safety Code 2003 editions with Connecticut amendments. The responsibilities included in this enforcement are: investigating and issuing reports to the State Fire Marshal on fires in Town, listing injuries, probable cause, etc., inspect all buildings and facilities in public service, inspect dry cleaning establishments yearly, authorize blasting and review new building plans for compliance with the fire code, inspect and approve all underground and above ground tanks as stated by the code, inspect schools for code requirements annually, administer manufacturing employer hazardous materials notification law. Fire safety education is promoted and complaints of fire hazards are investigated.

***Budget Change Commentary:***

The Payroll line item increased by \$26,558 mainly due to the Deputy Fire Marshal being increased from a part-time to a full-time position. The Deputy Fire Marshal increase is needed to allow us to meet State mandated property inspections.

The program budget increased by \$3,743 due to increases in Public Eye fees, dues, vehicle maintenance costs and replacement of outdated equipment. Public Eye is a new smart device application. This application will allow all public safety departments to share vital first response information in one application based platform. From building pre-plans, hydrant locations, landing zone locations, access to various security cameras system, and dog license verifications are just a few resources that will be integrated into this one application.

***Program Objectives and Goals FY 2016:***

- 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
- Establish a plan to voluntarily inspect all non-required business occupancies for voluntary fire code compliance
- Identify and classify all occupancy types in town. Share this data with the Building Official and Planning Department

***Program Accomplishments FY 2015:***

- 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
- Fire Marshal Richard M. Munichiello retired after more than 27 years of service to the Town
- Appointed Douglas A. Racicot as Fire Marshal and Robert E. DaBica as Deputy Fire Marshal

**Assigned Positions:**

2013-2014		2014-2015		Position Title	2015-2016	
Positions	FTE	Positions	FTE		Positions	FTE
1	.33	1	.33	Assistant Public Safety Director / Fire Marshal	1	.33
1	.43	1	.43	Deputy Fire Marshal	1	.43

Performance Measurements	Actual 2011-2012	Actual 2012-2013	Actual 2013-2014	Estimated 2014-2015	Anticipated 2015-2016
Inspections	185	185	185	185	195
Blasting permits	3	3	3	3	5
Fires investigated	42	44	42	40	43
Underground storage tanks	1	1	1	1	1
Hazardous material surveys	8	8	8	8	8
Sara Title III meetings	1	1	1	1	1
Training classes (hours)	21	30	30	30	30
Plans reviewed	9	12	15	20	25
Liquor permit inspections	9	9	9	9	9
Meetings with other Town staff	75	75	80	80	85
Response to residents' complaints	12	12	15	20	25
Abatement of hazards	2	2	2	2	2
Modification of relief from fire code	0	0	0	0	0

FUNCTION	ACTIVITY			PROGRAM			CODE	
Public Safety Services	Fire and Ambulance			Fire Prevention			740-00	
Line Item Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted	2014-2015 Amended	2015-2016 Manager Proposed	2015-2016 Adopted Budget	% Increase Over Adopted
<b>REGULAR PAYROLL</b> Fire Marshal Public Safety Assistant Director (.33)	26,472	48,281	47,048	42,920	47,920	74,478	74,478	
<b>COMMUNICATIONS</b>	765	556	632	840	840	2,763	2,763	
<b>PRINTING</b>	0	0	0	500	500	500	500	
<b>DUES AND MEMBERSHIPS</b>	40	65	0	200	200	700	700	
<b>OTHER SERVICES AND FEES</b>	188	351	144	350	350	1,350	1,350	
<b>TRAINING AND DEVELOPMENT</b>	340	150	0	500	500	500	500	
<b>OFFICE SUPPLIES</b>	234	476	540	443	443	443	443	
<b>BOOKS AND SUBSCRIPTIONS</b>	65	0	0	1,400	1,400	720	720	
<b>OTHER EQUIPMENT</b>	248	0	0	1,000	1,000	2,000	2,000	
<b>PAYROLL EXPENDITURES</b>	26,472	48,281	47,048	42,920	47,920	74,478	74,478	
<b>OPERATING EXPENDITURES</b>	1,879	1,598	1,315	5,233	5,233	8,976	8,976	
<b>TOTAL FIRE PREVENTION</b>	28,351	49,878	48,364	48,153	53,153	83,454	83,454	73.31%

<b>PROGRAM</b>	<b>FIRE SUPPRESSION</b>	<b>750-00</b>
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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 55 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's service life.

***Budget Change Commentary:***

The program budget increased by \$21,025. The communications line increased by \$17,128 due to increases in the Everbridge and Public Eye fees, Tablet Connection fees, portable radios and Verizon fees. Public Eye is a new smart device application. This application will allow all public safety departments to share vital first response information in one application based platform. From building pre-plans, hydrant locations, landing zone locations, access to various security cameras system, and dog license verifications are just a few resources that will be integrated into this one application. Vehicle equipment parts increased by \$6,500 with \$1,880 of that amount attributed to a new maintenance program to under-spray the bodies of the apparatus to prevent corrosion and extend the life of the vehicle. The balance is for increased maintenance needs of the apparatus. The other equipment increased by \$3,926 for a tablet. Some of the increases were offset with fuel savings and a reduction to volunteer reimbursements.

***Program Objectives and Goals FY 2016:***

- Maintain a committee for the recruitment of volunteer fire-rescue personnel to address the rise in fire and rescue calls. This is a continuous process
- Continue to have Public Safety staff credential safety and security drills in the public schools throughout the year. At the conclusion of each drill, school administrators and Public Safety Officials meet to discuss the drill and highlight what went well and what needs improvement
- 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

***Program Accomplishments FY 2015:***

- Took delivery of a new enclosed trailer. This new trailer will be used to multiple purposes (hauling EOC supplies, various department equipment, temporary shelter at incidents). This trailer was primarily funded by a private grant Chief Littell was able to apply for.
- Completed installation of the new back-up generators at four department facilities.
- Hosted the second annual Awards Ceremony at the Tolland High School. This ceremony acknowledged the significant accomplishments of both our volunteer and career staff.

- Public Safety Officer Joseph Duval resigned from his position after more than twenty years of service to the Town. Testing was completed and interviewing for this vacancy is wrapping up
- The refurbishment of the 1990 105' aerial ladder truck purchased from Berlin, Connecticut was completed and the truck placed into service.
- Sold and delivered Tolland's 1991 75' aerial ladder truck to the West Rutland, Vermont fire department.
- Started @TollandAlert Twitter and Instagram accounts.
- The Department sponsored the second annual Festival of Lights parade. This parade will now become an annual tradition.
- Tolland 5<sup>th</sup> Grader Kathryn Mary-Margaret Heaney was announced as the overall state-wide winner of the 2015 Connecticut Fire Prevention Poster Contest. Heaney's winning poster marked the 2<sup>nd</sup> consecutive state-wide winner for Tolland!
- A new fire extinguisher training simulator was purchased through a private grant that Chief Littell applied for. This simulator is a valuable training tool used by Public Safety Officers to educate and train residents, businesses and students.
- Deputy Fire Chief James Toomey retired from the fire department after over forty years of dedicated service.

**Assigned Positions:**

2013-2014		2014-2015		Position Title	2015-2016	
Positions	FTE	Positions	FTE		Positions	FTE
1	1.0	1	1.0	Director of Public Safety	1	1.0
1	.34	1	.34	Assistant Public Safety Director	1	.34
3	3.0	3	3.0	Firefighter/EMT	3	3.0
1	.50	1	.50	Executive Secretary	1	.50

Performance Data	Actual 2011-2012	Actual 2012-2013	Actual 2013-2014	Estimated 2014-2015	Anticipated 2015-2016
Fire	501	505	405	450	500
Medical	1,102	1,102	1,235	1,272	1,300
Hazardous Materials	43	53	33	40	42
Motor Vehicle Accidents	113	93	111	115	115
Other Emergency/Service Calls	815	283	368	375	380
Non-Emergency	2,392	2,411	2,563	2,750	2,825
Total Activity	4,966	4,447	4,715	5,002	5,162

<b>FUNCTION</b>	<b>ACTIVITY</b>			<b>PROGRAM</b>			<b>CODE</b>	
<b>Public Safety Services</b>	<b>Fire and Ambulance</b>			<b>Fire Suppression</b>			<b>750-00</b>	
Line Item Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted	2014-2015 Amended	2015-2016 Manager Proposed	2015-2016 Adopted Budget	% Increase Over Adopted
<b>REGULAR PAYROLL</b>	256,555	278,289	286,578	284,354	267,354	293,984	293,984	
Public Safety Director								
Public Safety Director (volunteer stipend)								
Public Safety Assistant Director (.34)								
Public Safety Officer (3)								
Administrative Secretary								
<b>OVERTIME</b>	15,891	13,590	23,708	18,588	15,388	20,289	20,289	
<b>TEMPORARY HELP</b>	13,720	8,267	12,978	13,744	25,744	15,462	15,462	
<b>SPECIAL SERVICES</b>	1,502	1,702	792	3,000	3,000	3,000	3,000	
<b>PROFESSIONAL SERVICES</b>	42,867	38,617	36,151	55,000	55,000	50,500	50,500	
<b>COMMUNICATIONS</b>	36,563	43,129	45,248	45,131	45,131	62,259	62,259	
<b>SERVICE CONTRACTS</b>	22,016	20,724	22,133	27,225	27,225	27,225	27,225	
<b>EQUIPMENT RENTAL</b>	31	50	0	653	653	653	653	
<b>DUES AND MEMBERSHIPS</b>	2,189	1,584	1,514	1,880	1,880	1,880	1,880	
<b>OTHER SERVICES AND FEES</b>	11,154	13,411	11,113	17,380	17,380	17,380	17,380	
<b>TRAINING AND DEVELOPMENT</b>	3,709	3,748	10,672	11,188	11,188	11,938	11,938	
<b>OFFICE SUPPLIES</b>	605	572	328	600	600	600	600	
<b>COMPUTER SOFTWARE</b>	1,641	1,636	1,761	2,500	2,500	2,500	2,500	
<b>MINOR TOOLS</b>	579	767	0	750	750	750	750	
<b>MACHINERY AND EQUIPMENT PARTS</b>	19,230	18,823	35,299	20,000	20,000	26,500	26,500	



<b>FUNCTION</b>	<b>ACTIVITY</b>			<b>PROGRAM</b>			<b>CODE</b>	
<b>Public Safety Services</b>	<b>Fire and Ambulance</b>			<b>Fire Suppression</b>			<b>750-00</b>	
Line Item Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted	2014-2015 Amended	2015-2016 Manager Proposed	2015-2016 Adopted Budget	% Increase Over Adopted
<b>REPAIRS</b>	14,766	15,068	11,844	16,000	16,000	17,880	17,880	
<b>BUILDING MATERIALS</b>	1,321	1,053	1,823	2,000	2,000	2,000	2,000	
<b>FOOD AND CLOTHING</b>	25,100	12,141	14,213	18,150	18,150	19,150	19,150	
<b>AGRICULTURAL AND CUSTODIAL</b>	0	1,081	80	700	700	700	700	
<b>FUEL AND OIL</b>	28,730	31,880	29,098	33,000	33,000	27,191	27,191	
<b>PROGRAM MATERIALS</b>	329	80	0	700	700	700	700	
<b>BOOKS AND SUBSCRIPTIONS</b>	80	1,396	0	700	700	700	700	
<b>FURNITURE AND FIXTURES</b>	0	0	0	1,500	1,500	1,500	1,500	
<b>OTHER EQUIPMENT</b>	13,938	32,919	11,875	13,575	13,575	17,501	17,501	
<b>EXPLORER POST</b>	0	0	0	500	500	650	650	
<b>PAYROLL EXPENDITURES</b>	287,668	301,848	324,055	319,686	311,486	332,735	332,735	
<b>OPERATING EXPENDITURES</b>	224,849	238,676	233,151	269,132	269,132	290,157	290,157	
<b>TOTAL FIRE SUPPRESSION</b>	512,517	540,524	557,206	588,818	580,618	622,892	622,892	5.79%

<b>PROGRAM</b>	<b>COMMUNITY EMERGENCY RESPONSE TEAM</b>	<b>755-00</b>
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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:***

This is a new budget for FY 2015-2016. \$2,000 has been allocated to assist with the costs of the initial C.E.R.T. training as well as the operational costs, training costs, food and clothing requirements for Tolland's C.E.R.T. 40 team.

***Program Objectives and Goals FY 2016:***

- To increase the level of training and knowledge of Tolland C.E.R.T. 40s team members.
- 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 disaster and learn to be part of an important team serving the community.
- Train alongside Fire, EMS and Animal Control personnel.

***Program Accomplishments FY 2015:***

- Initiated the C.E.R.T. program and trained first group of citizens
- Created Tolland's team named Tolland C.E.R.T. 40.

<b>Performance Data</b>	<b>Actual 2011-2012</b>	<b>Actual 2012-2013</b>	<b>Actual 2013-2014</b>	<b>Estimated 2014-2015</b>	<b>Anticipated 2015-2016</b>
Number of Tolland C.E.R.T. 40 Volunteer Members	0	0	19	39	40
Activations	0	0	0	2	4

<b>FUNCTION</b>	<b>ACTIVITY</b>			<b>PROGRAM</b>			<b>CODE</b>	
<b>Public Safety Services</b>	<b>Community Emer Response Team</b>			<b>Community Emergency Response Team</b>			<b>755-00</b>	
Line Item Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted	2014-2015 Amended	2015-2016 Manager Proposed	2015-2016 Adopted Budget	% Increase Over Adopted
<b>TRAINING AND DEVELOPMENT</b>	0	0	0	0	0	500	500	
<b>FOOD AND CLOTHING</b>	0	0	0	0	0	1,500	1,500	
<b>OPERATING EXPENDITURES</b>	0	0	0	0	0	2,000	2,000	
<b>TOTAL CERTIFIED EMERGENCY RESPONSE TEAM</b>	0	0	0	0	0	2,000	2,000	

<b>PROGRAM</b>	<b>LAW ENFORCEMENT</b>	<b>760-00</b>
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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 Tolland Explorer Post Program, Safety Town, Domestic Violence Cell Phone Collection, DEA Drug Take-Back Initiative, Holiday Toy Drive, public speaking engagements, School Resource Officer Program, close community contact and regular communication and coordination of resources with elements of the town's public safety department. The Resident Trooper Secretary processes all temporary pistol permit applications while the resident troopers conduct extensive background investigations of all applicants.

These services are furnished by Resident State Troopers through a contract with the Connecticut State Police. The Resident Sergeant, a post currently held by Sergeant Todd Stevens, serves as Tolland's de facto Chief of Police and provides administrative oversight over the local troopers. 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.

***Budget Change Commentary:***

Continued yearly increases of fringe benefit rates assessed to towns as well as a recent arbitration award for salaries has steadily driven the cost of Resident Trooper Professional Services up. For instance, the cost of professional services in 2011 was \$514,382.00 with a fringe benefit rate of 63.08%. By 2013, professional services had increased to \$542,237 with the fringe rate at 83.86%. Looking forward, fringe benefit rates are anticipated to rise to at least 93% in the upcoming fiscal year. Through a cooperative effort between the town, the Board of Education and the Resident Trooper Program, the anticipated overall budget will decrease in 2015-2016 by 16.452% while still broadening services. This is based upon the establishment of a School Resource Officer position which re-allocates an existing Resident Trooper to the Tolland Public Schools for 80% of the year, thereby deferring 80% of the total cost of the trooper. In order to offset a loss in patrol staffing within the town (due to the re-allocation of the School Resource Officer) and to address any unforeseen events as do occur in emergency services, an overtime allocation of \$15,000.00 is maintained in the budget. There were minor increases in Communications, Service Contracts, Program Materials and Explorer Post funding.

The State of Connecticut currently only charges the Town 70% of the Trooper salaries and benefits with the understanding that by them assuming the 30% difference it provides for the State to have the ability to pull an officer in case of an emergency on the highway or elsewhere. The Governor's budget has proposed that municipalities who have the Resident Trooper Program should now pay 100% of the salaries and associated fringe benefit costs. The increased cost of this proposal would cause the Town to have to add \$228,932 to the budget request for a total cost of \$766,132. The BOE would also need to increase their budget by \$46,063 for a total cost of \$154,863 for the School Resource Officer. The total increase that the Town and BOE would have to absorb would be \$274,995. The Trooper Program would then have a total annual cost of \$920,995. The Town Manager's budget proposal includes funding to bring a portion of the troopers up to 100% (3 resident troopers) and also some funding for a study for provision of future police services.

**Program Objectives and Goals FY 2016:**

- Continue review of statistics to determine areas of high collision frequency and reduce accidents through education, road improvements and enforcement
- Submit an application for a Speed Enforcement Grant to assist in accident reduction
- Continue review of school physical security and implementation of security upgrades
- Continue participation of community policing efforts such as Safety Town, School Resource Officer and other programs
- Continue participation in aggressive DWI enforcement efforts through the use of a state awarded DWI Detection and Apprehension grant
- Continue to a place high priority on customer satisfaction
- Continue to work with the town’s Human Services Department to establish a Juvenile Review Board

**Program Accomplishments FY 2015:**

- Conducted community policing efforts through participation in programs such as the Safety Town program, School Resource Officer, the Tolland Explorer Post, the annual Toy Drive, implemented traffic control at charity road races and town parades, participated in “Tolland Truck Day”, the DEA “Drug Take-Back Initiative”, “Career Day,” “Relay for Life” and other community oriented events
- Successful investigation and arrest of perpetrators associated with burglaries including (but not limited to) the recovery of multiple items of jewelry
- Applied for and received a \$17,500 rural road traffic enforcement grant
- Applied for and received a \$37,125 impaired driving enforcement grant with total DWI enforcement funds totaling \$49,500
- Worked with other (Tolland) town departments including Tolland Human Services (to establish a School Resource Officer and successfully receive a Juvenile Review Board grant) as well as the town DPW and school administrators (to improve signage on accident prone roads such as Buff Cap Road and amend signage/traffic procedures at the Tolland Schools)
- Conducted the intake, processing, background investigation and issuance of 51 temporary pistol permits (fiscal year to date)

**Assigned Positions:**

2014-2015		2015-2016		Position Title	2014-2015	
Positions	FTE	Positions	FTE		Positions	FTE
4	4.0	4	4.0*	State Police Troopers (Including the School Resource Officer)	4	4*
1	1.0	1	1.0*	State Police Sergeant	1	1*
1	.71	1	.71	Administrative Secretary	1	1*

\*The number of officers are subject to change depending on outcome of the State budget

Performance Measurements	Actual 2011-2012	Actual 2012-2013	Actual 2013-2014	Estimated 2014-2015	Anticipated 2015-2016
Criminal investigations (felonies and misdemeanors)	320	590	350	365	450
Motor vehicle accident investigations	285	234	248	255	245
Criminal arrests (felonies and misdemeanors)	170	250	196	240	240
Motor vehicle arrests	2,000	3660	3,018	4,716	4,095
Motor vehicle warnings	940	1,479	734	980	1,175
Miscellaneous services	6,400	6,429	10,914	11,186	9,925
False alarms (burglary, robbery and panic)	555	404	474	445	440
Public speaking engagements	10	10	10	10	11

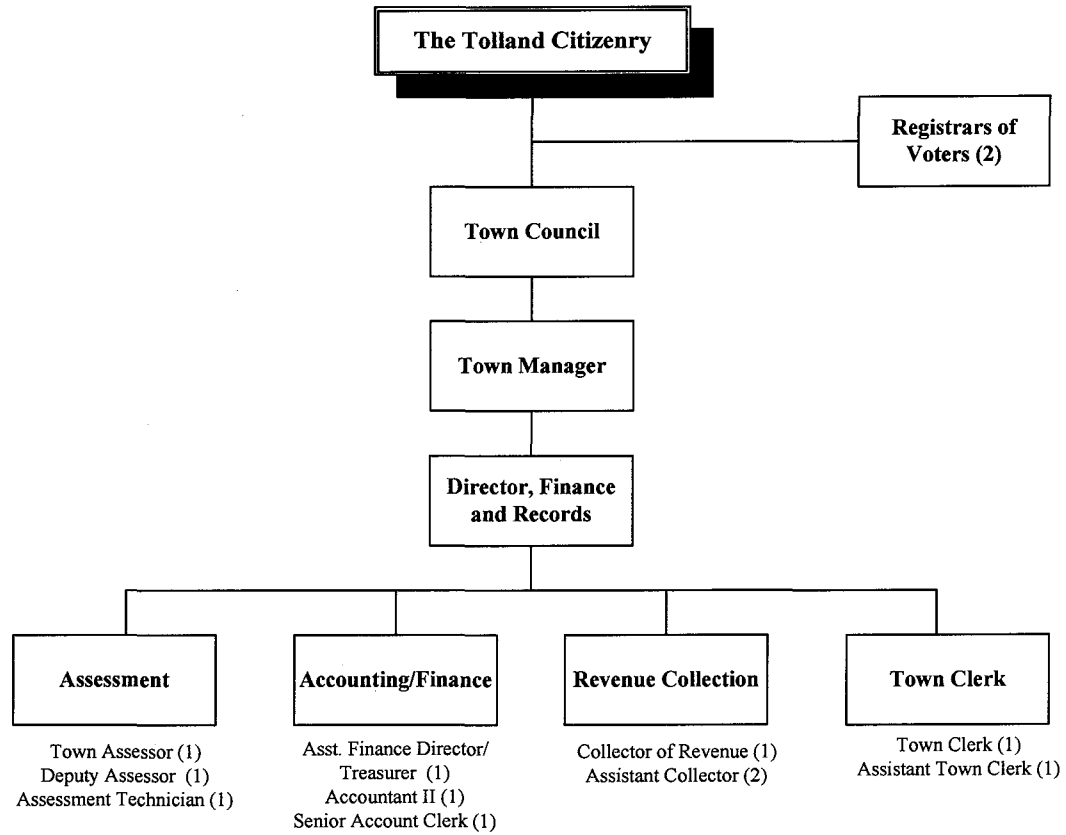
FUNCTION	ACTIVITY			PROGRAM			CODE	
Public Safety Services	Law Enforcement			Law Enforcement			760-00	
Line Item Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted	2014-2015 Amended	2015-2016 Manager Proposed	2015-2016 Adopted Budget	% Increase Over Adopted
<b>REGULAR PAYROLL</b> Administrative Secretary	27,165	27,760	17,463	22,451	23,687	24,323	24,323	
<b>OVERTIME</b>	10,000	10,000	4,501	28,500	28,500	28,500	28,500	
<b>PROFESSIONAL SERVICES</b>	550,077	542,328	576,524	658,000	658,000	587,200	587,200	
<b>COMMUNICATIONS</b>	17,172	17,801	16,891	19,123	19,123	22,723	22,723	
<b>SERVICE CONTRACTS</b>	63	51	84	300	300	1,300	1,300	
<b>PRINTING</b>	0	0	0	250	0	250	250	
<b>TRAINING AND DEVELOPMENT</b>	0	0	380	500	500	500	500	
<b>OFFICE SUPPLIES</b>	513	1,007	1,216	1,200	1,200	600	600	
<b>MINOR TOOLS</b>	4,738	868	745	1,725	1,725	1,725	1,725	
<b>REPAIRS</b>	0	0	0	200	200	200	200	
<b>PROGRAM MATERIALS</b>	500	425	414	500	750	700	700	
<b>BOOKS AND SUBSCRIPTIONS</b>	77	107	83	150	93	150	150	
<b>OTHER EQUIPMENT</b>	84	2,590	0	100	0	100	100	
<b>EXPLORER POST (POLICE AND FIRE)</b>	1,352	389	698	500	657	700	700	
<b>PAYROLL EXPENDITURES</b>	37,165	37,760	21,964	50,951	52,187	52,823	52,823	
<b>OPERATING EXPENDITURES</b>	574,576	565,564	597,035	682,548	682,548	616,148	616,148	
<b>TOTAL LAW ENFORCEMENT</b>	611,741	603,324	619,000	733,499	734,735	668,971	668,971	-8.80%

## 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	2015-2016 Department Request	2015-2016 Manager Proposed	2015-2016 Adopted Budget
810-00	Accounting Services	345,557	332,737	332,737
820-00	Assessment Services	253,381	253,381	253,381
830-00	Board of Assessment Appeals	750	750	750
850-00	Independent Audit	25,250	25,250	25,250
860-00	Registrar of Voters	44,247	49,615	49,615
870-00	Revenue Services	164,561	164,561	164,561
880-00	Town Clerk	144,329	145,329	145,329
890-00	Contingency	164,759	153,049	153,049
	<b>Subtotal -- Finance and Records</b>	<b>1,142,834</b>	<b>1,124,672</b>	<b>1,124,672</b>

# Division of Finance and Records *Organization Chart*





<b>PROGRAM</b>	<b>ACCOUNTING SERVICES</b>	<b>810-00</b>
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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 program budget increased overall by \$12,932. A majority of this increase is due to a new forms processing software that works with our current financial software system (MUNIS). This software is a required link to be able to print checks, advices, purchase orders, etc., from our system. It is needed because the printer hardware industry has changed and we are unable to print checks etc., on the new style printers. We have a very old printer that we currently print our checks on but if that fails then we are unable to replace it. MUNIS's answer to this problem is to use their forms printing module.

***Program Objectives and Goals FY 2016:***

- Implement new check and form printing software to be able to appropriately print forms as well as to possibly implement new methods of sending forms electronically to save on printing costs. – ***Council Goal: Expand and review of operational policies for increased revenue potentials and operational cost savings***  
Implement Strategic Information Technology Plan. – ***Council Goal: Expand and review of operational policies for increased revenue potentials and operational cost savings***
- Review as many existing contracts as possible and rebid where feasible in order to achieve savings
- Identify areas where technology use can create efficiencies
- Continue to cross train staff to assist with other divisions of the Finance Department during busy seasons where extra assistance is necessary

***Program Accomplishments FY 2015:***

- Received the award for excellence in financial reporting in July for the FY 2013 CAFR
- Received the GFOA Distinguished Budget Award for FY 2015 budget document
- Assisted staff to draft a plan that the Town Council and Board of Education can support to uncover and implement the consolidation of Town and BOE functions and services (i.e. IT services, building operations and systems monitoring, maintenance and operations etc.) – ***Council Goal: Draft a plan that the Town Council and the Board of Education can support to uncover and implement consolidation of Town and BOE functions and services***
- Assisted staff to expand the review of operational policies for increased revenue potentials and operational cost savings) i.e. the renting of Town facilities, schools, ball fields, parks to private groups, etc.) – ***Council Goal: Expand and review of operational policies for increased revenue potentials and operational cost savings***
- Trained all Town Staff on the revised purchasing policy– ***Council Goal: Expand and review of operational policies for increased revenue potentials and operational cost savings***
- Established a new Debt Service Fund to provide for strategic debt management planning to ease the burden of future debt issuance on the budget. – ***Council Goal: Expand and review of operational policies for increased revenue potentials and operational cost savings***
- Revised the Town's Bond Post Issuance Compliance Policy
- Had a successful Bond Rating process and retained AAA rating with Standard and Poor's Rating Agency

- Had a successful bond refunding which saved the Town in excess of \$500,000 in debt savings– **Council Goal: Expand and review of operational policies for increased revenue potentials and operational cost savings**
- Continued to review as many existing contracts as possible and rebid where feasible in order to achieve savings
- Continued to identify areas where technology use can create efficiencies – Town Wide Fiber Optic Project, MUNIS System
- Continued to cross train staff to assist with other divisions of the Finance Department during busy seasons where extra assistance is necessary

**Assigned Positions:**

2013-2014		2014-2015		Position Title	2015-2016	
Positions	FTE	Positions	FTE		Positions	FTE
1	1.0	1	1.0	Director of Finance and Records	1.0	1.0
1	1.0	1	1.0	Assistant Finance Director/Treasurer	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 2011-2012	Actual 2012-2013	Actual 2013-2014	Estimated 2014-2015	Anticipated 2015-2016
Accounts payable checks issued	4,250	3,955	3,902	3,900	3,850
Purchase orders issued	460	389	393	400	400
Invoices processed	7,750	7,776	7,753	7,700	7,700
Percentage of vendor invoices paid within 7 days	65%	69%	75%	75%	75%
Percentage of vendor invoices paid within 30 days	95%	96%	98.5%	98%	98%
Total number of payroll checks and direct deposits	3,765	3,484	3,387	3,778	3,800
% of payroll that is direct deposit	67%	85%	90%	90%	90%
Percentage of bank deposits made within 24 hours*	99%	99%	99%	99%	99%
Reconcile bank statements within 1 week after month end	100%	100%	100%	100%	100%
Issue CAFR within 6 months following the end of the fiscal year	Dec.	Nov.	Dec.	Oct.	Oct.
G.O. bond rating (Standard and Poors/Fitch)	AA/AA+	AA/AA+	AAA/AA+	AAA/AA+	AAA/AA+
Long Term Bonded Debt per capita**	2,602	2,396	2,230	2,230	2,230
Unreserved Fund Balance as % of expenditures	12	11.8	12.4	12.5	12.5

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

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

FUNCTION	ACTIVITY			PROGRAM			CODE	
	Accounting Services			Accounting Services			810-00	
Finance and Records	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted	2014-2015 Amended	2015-2016 Manager Proposed	2015-2016 Adopted Budget	% Increase Over Adopted
Line Item Description								
<b>REGULAR PAYROLL</b>	252,531	263,026	267,229	268,241	278,908	279,896	279,896	
Director of Finance and Records								
Assistant Finance Director / Treasurer								
Accountant II								
Senior Account Clerk / IT Administrator								
<b>PROFESSIONAL SERVICES</b>	26,904	25,922	28,118	30,979	30,979	41,979	41,979	
<b>COMMUNICATIONS</b>	34	100	624	775	775	1,207	1,207	
<b>PRINTING</b>	0	0	0	0	0	1,500	1,500	
<b>DUES AND MEMBERSHIPS</b>	255	255	380	400	428	400	400	
<b>OTHER SERVICES AND FEES</b>	425	0	944	1,065	1,065	1,065	1,065	
<b>TRAINING AND DEVELOPMENT</b>	3,920	4,935	5,794	3,875	3,875	3,875	3,875	
<b>TRAVEL REIMBURSEMENT</b>	44	265	147	300	300	300	300	
<b>OFFICE SUPPLIES</b>	2,164	1,713	1,435	1,600	1,600	1,600	1,600	
<b>BOOKS AND SUBSCRIPTIONS</b>	776	425	491	915	888	915	915	
<b>OFFICE MACHINES</b>	5,000	0	0	0	0	0	0	
<b>PAYROLL EXPENDITURES</b>	252,531	263,026	267,229	268,241	278,908	279,896	279,896	
<b>OPERATING EXPENDITURES</b>	39,522	33,615	37,932	39,909	39,910	52,841	52,841	
<b>TOTAL ACCOUNTING SERVICES</b>	292,053	296,641	305,161	308,150	318,818	332,737	332,737	7.98%

<b>PROGRAM</b>	<b>ASSESSMENT SERVICES</b>	<b>820-00</b>
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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 program budget increased \$20,051 from the prior year. The increase was primarily due to Revaluation costs for the 2019 Grand List.

***Program Objectives and Goals FY 2016:***

- Perform audits on several Personal Property accounts
- Learn GIS software
- Explore new software with Revaluation vendor for potential multi-department use
- Explore new updates to web-site for increased taxpayer awareness/convenience

***Program Accomplishments FY 2015:***

- Planned and executed a successful In-House Revaluation. Saving the town \$60,000-\$90,000 depending on court appeals
- Attended school and obtained CCMA II designation
- Continued success with Building Official on shared C.O. inspections
- Successfully defended Assessed value in court against MJB Realty
- Staff attended off-site training for our administrative software

***Assigned Positions:***

2013-2014		2014-2015		Position Title	2015-2016	
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

<b>Performance Data</b>	<b>Actual 2012-2013</b>	<b>Actual 2013-2014</b>	<b>Actual 2014-2015</b>	<b>Anticipated 2015-2016</b>
Building Permits Reviewed	1,840	1,920	1,358	1,500
Field Inspections	1,060	1,100	6,500	1,100
Elderly Circuit Breaker/Disabled Program Participants	210	220	203	210
Personal Property	780	831	786	800
Motor Vehicles	15,735	15,690	15,741	15,800
Property Transfers	310	325	362	380
Property Splits	14	15	8	10
Decreases	46	40	5085/REVAL	10
Meetings Attended	76	85	56	60
Elderly (Freeze/Reapplications)	214	202	201	205
Supplemental Motor Vehicle List	2,304	2,312	2,442	2,400
Sales Ratio Analysis Completed	268	300	254	280
Map Revisions	34	35	23	30

FUNCTION	ACTIVITY			PROGRAM			CODE	
	Assessment Services			Assessment Services			820-00	
Line Item Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted	2014-2015 Amended	2015-2016 Manager Proposed	2015-2016 Adopted Budget	% Increase Over Adopted
<b>REGULAR PAYROLL</b> Assessor Deputy Assessor Assessment Technician	170,667	166,579	170,092	169,780	177,392	179,127	179,127	
<b>PROFESSIONAL SERVICES</b>	60,462	54,865	19,250	46,218	46,218	65,600	65,600	
<b>SERVICE CONTRACTS</b>	84	84	84	95	95	95	95	
<b>PRINTING</b>	248	249	258	280	280	250	250	
<b>ADVERTISING</b>	252	181	244	260	260	260	260	
<b>DUES AND MEMBERSHIPS</b>	835	475	260	505	505	495	495	
<b>TRAINING AND DEVELOPMENT</b>	2,496	4,550	2,851	2,945	2,945	3,135	3,135	
<b>OFFICE SUPPLIES</b>	818	4,981	249	250	320	250	250	
<b>MINOR TOOLS</b>	0	0	0	70	0	0	0	
<b>BOOKS AND SUBSCRIPTIONS</b>	3,108	2,797	3,346	3,580	3,580	4,169	4,169	
<b>PAYROLL EXPENDITURES</b>	170,667	166,579	170,092	169,780	177,392	179,127	179,127	
<b>OPERATING EXPENDITURES</b>	68,303	68,182	26,543	54,203	54,203	74,254	74,254	
<b>TOTAL ASSESSMENT SERVICES</b>	238,970	234,761	196,635	223,983	231,595	253,381	253,381	13.13%

<b>PROGRAM</b>	<b>BOARD OF ASSESSMENT APPEALS</b>	<b>830-00</b>
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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 is flat compared to the prior year.

***Program Objectives and Goals FY 2016:***

- 40 appeals are expected to be filed with the board requesting a review/reduction on Real Estate, Motor Vehicle and Personal Property
- New members to attend training classes.

***Program Accomplishments FY 2015:***

- Scheduled 9 hearing dates in March and 5 in September. Assessor's Office reserved space for meetings and provided all necessary documents
- 7 appeals for assessment received for Real Estate, 6 Motor Vehicles and 1 for Personal Property
- Reductions granted for 5 accounts
- \$12,175 reduction in assessment granted

<b>Performance Data</b>	<b>Actual 2012-2013 2011 GL</b>	<b>Actual 2013-2014 2012 GL</b>	<b>Actual 2014-2015 2013 GL</b>	<b>Estimated 2015-2016 2014 GL</b>	<b>Anticipated 2016-2017 2015 GL</b>
Assessor's Valuation	1,293,240,010	1,295,797,756	1,300,919,626	1,255,231,338	1,267,750,000
Sessions Conducted	4	4	4	4	4
Appeals Heard	22	8	14	40	20
Increases	0	0	0	0	0
Reductions	5	4	5	15	5
Additions in \$ (assessments)	0	0	0	0	0
Reductions in \$ (assessments)	61,893	4,184	12,175	3,000,000	30,000
Supplemental Motor Vehicle List	13,078,339	13,580,663	14,508,415	14,000,000	14,500,000
Final Net Grand List	1,306,318,349	1,309,378,419	1,315,428,041	1,269,231,338	1,282,250,000

<b>FUNCTION</b>	<b>ACTIVITY</b>			<b>PROGRAM</b>				<b>CODE</b>
<b>Finance and Records</b>	<b>Board of Assessment Appeals</b>			<b>Board of Assessment Appeals</b>				<b>830-00</b>
Line Item Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted	2014-2015 Amended	2015-2016 Manager Proposed	2015-2016 Adopted Budget	% Increase Over Adopted
<b>ADVERTISING</b>	228	228	235	300	300	300	300	
<b>TRAINING AND DEVELOPMENT</b>	500	0	0	400	400	400	400	
<b>OFFICE SUPPLIES</b>	0	621	509	50	50	50	50	
<b>OPERATING EXPENDITURES</b>	728	849	744	750	750	750	750	
<b>TOTAL BOARD OF ASSESSMENT APPEALS</b>	728	849	744	750	750	750	750	0.00%



<b>PROGRAM</b>	<b>INDEPENDENT AUDIT</b>	<b>850-00</b>
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***Program Explanation:***

Annually, 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. The amount quoted will remain flat over the next five years. The annual amount increased by \$3,500. 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 2016:***

- To complete the FY2015 audit review in a timely manner with a clean opinion

***Program Accomplishments FY 2015:***

- The audit was completed in early November and the CAFR issued in the beginning of December. 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	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted	2014-2015 Amended	2015-2016 Manager Proposed	2015-2016 Adopted Budget	% Increase Over Adopted
<b>PROFESSIONAL SERVICES</b>	27,500	23,500	23,500	23,500	23,500	25,250	25,250	
<b>OPERATING EXPENDITURES</b>	27,500	23,500	23,500	23,500	23,500	25,250	25,250	
<b>TOTAL INDEPENDENT AUDIT</b>	27,500	23,500	23,500	23,500	23,500	25,250	25,250	7.45%

<b>PROGRAM</b>	<b>REGISTRARS OF VOTERS</b>	<b>860-00</b>
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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 maintains voting machine use in these elections.

***Budget Change Commentary:***

The program budget decreased \$2,835. This is due to a Municipal Election year vs a State Election; and reduction of funds needed to establish a new polling place set up.

***Program Objectives and Goals FY 2016:***

- Open new polling place to replace Hicks polling place
- Streamline election reporting process to be able to get election results in a more timely manner
- Automate election process where possible to gain greater efficiencies and possible cost savings

***Program Accomplishments FY 2015:***

- Implemented and used Electronic Poll Books for faster election day checkoff and reporting
- Developed audit process for all election types that was efficient and cost effective

***Assigned Positions:***

2013-2014		2014-2015		Position Title	2015-2016	
Positions	FTE	Positions	FTE		Positions	FTE
2	.71	2	.71	Registrars of Voters	2	.71

Performance Data	Actual 2011-2012	Actual 2012-2013	Actual 2013-2014	Estimated 2014-2015	Anticipated 2015-2016
Registered Voters (active)	9,350	9,415	9,271	9,400	9,600
New Voter Registrations	400	N/A	N/A	N/A	N/A
Voters Removed from Active Status	500	N/A	N/A	N/A	N/A
Changes – All types of changes processed (address, name, party affiliation, corrections, status)	800	N/A	N/A	N/A	N/A

<b>FUNCTION</b>	<b>ACTIVITY</b>			<b>PROGRAM</b>			<b>CODE</b>	
<b>Finance and Records</b>	<b>Registrar of Voters</b>			<b>Registrar of Voters</b>			<b>860-00</b>	
Line Item Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted	2014-2015 Amended	2015-2016 Manager Proposed	2015-2016 Adopted Budget	% Increase Over Adopted
<b>REGULAR PAYROLL</b> Registrar of Voter (2)	21,005	22,873	21,378	23,128	23,128	29,000	29,000	
<b>TEMPORARY HELP</b>	6,550	11,290	5,290	9,800	9,800	9,000	9,000	
<b>PROFESSIONAL SERVICES</b>	508	250	2,378	3,060	3,060	2,980	2,980	
<b>COMMUNICATIONS</b>	0	1,853	1,409	2,450	2,450	2,450	2,450	
<b>PRINTING</b>	3,000	5,577	3,460	4,200	4,200	3,375	3,375	
<b>DUES AND MEMBERSHIPS</b>	110	110	150	160	160	140	140	
<b>OTHER SERVICES AND FEES</b>	718	65	65	100	100	100	100	
<b>TRAINING AND DEVELOPMENT</b>	1,058	1,217	1,278	1,330	1,330	1,470	1,470	
<b>OFFICE SUPPLIES</b>	170	518	123	500	500	500	500	
<b>FOOD AND CLOTHING</b>	682	887	531	500	500	600	600	
<b>RELOCATING POLLING PLACE</b>	0	0	0	2,150	2,150	0	0	
<b>PAYROLL EXPENDITURES</b>	27,555	34,163	26,668	32,928	32,928	38,000	38,000	
<b>OPERATING EXPENDITURES</b>	6,245	10,477	9,394	14,450	14,450	11,615	11,615	
<b>TOTAL REGISTRAR OF VOTERS</b>	33,800	44,640	36,061	47,378	47,378	49,615	49,615	4.72%

<b>PROGRAM</b>	<b>REVENUE SERVICES</b>	<b>870-00</b>
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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 collection of special assessments for sewers 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. The Office collects certain sewer assessments and water assessments.

***Budget Change Commentary:***

The program budget showed a decrease of \$216 due to small decreases in various lines.

***Program Objectives and Goals FY 2016:***

- 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
- Continue to fine tune utility accounts listing; work with other agencies to clarify issues and needs
- Suspense List sent to a Collection Agency to increase collections

***Program Accomplishments FY 2015:***

- Collection rates were retained and/or surpassed during the fifth difficult year of widespread fiscal downturn
- Online ACH and Credit Card payments have surpassed prior years
- Continuation of the \$5 reporting fee for unpaid motor vehicle accounts reported to DMV
- Comprehensive list of water and sewer accounts has been updated to help staff assist searchers and homeowners
- Billing of Water Assessment accounts has been added to Access
- A Tax Sale is underway to enforce collection of delinquent real estate taxes
- Continue monthly reconciliation of accounts between Tax and Finance to improve efficiency
- Tax Office Procedure Manual has been completed and will be updated as needed

***Assigned Positions:***

2013-2014		2014-2015		Position Title	2015-2016	
Positions	FTE	Positions	FTE		Positions	FTE
1	1.0	1	1.0	Collector of Revenue	1	1.0
2	2.0	2	2.0	Assistant Collector of Revenue	2	2.0

<b>Performance Data</b>	<b>Actual 2011-2012</b>	<b>Actual 2012-2013</b>	<b>Actual 2013-2014</b>	<b>Estimated 2014-2015</b>	<b>Anticipated 2015-2016</b>
Tax Bills Sent	25,040	24,639	24,816	24,844	24,945
Current Taxes Collectible per Budget	37,641,605	38,417,281	38,768,306	40,039,972	
Current Taxes Collected	37,743,231	38,505,983	38,885,680	40,076,007	N/A
Percent Collected of Current Tax Budget	100.27	100.23	100.30	100.09	100.00
Prior Year Taxes Collectible per Budget	200,000	250,000	285,000	300,000	
Prior Year Taxes Collected	347,342	356,041	375,210	300,000	
Interest and Fees Collectible per Budget	141,507	122,678	196,710	213,414	
Interest and Fees Collected	199,545	209,320	199,032	200,000	
Taxes Suspended	12,421	26,732	36,475	10,000	10,000
Motor Vehicle Reporting Fee		15,000	8,000	8,500	8,500
Motor Vehicle Reporting Fees Collected		13,539	15,525	8,500	8,500

<b>FUNCTION</b>	<b>ACTIVITY</b>			<b>PROGRAM</b>			<b>CODE</b>	
<b>Finance and Records</b>	<b>Revenue Services</b>			<b>Revenue Services</b>			<b>870-00</b>	
Line Item Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted	2014-2015 Amended	2015-2016 Manager Proposed	2015-2016 Adopted Budget	% Increase Over Adopted
<b>REGULAR PAYROLL</b> Collector of Revenue Assistant Collector of Revenue (2)	131,695	141,300	119,325	133,054	135,505	136,874	136,874	
<b>PROFESSIONAL SERVICES</b>	7,793	8,864	8,251	12,279	11,879	10,750	10,750	
<b>COMMUNICATIONS</b>	7,329	7,185	7,304	6,750	6,750	6,750	6,750	
<b>SERVICE CONTRACTS</b>	225	225	225	225	225	225	225	
<b>PRINTING</b>	5,770	5,778	6,698	5,875	5,875	6,275	6,275	
<b>ADVERTISING</b>	1,086	1,139	1,085	1,180	1,180	1,180	1,180	
<b>DUES AND MEMBERSHIPS</b>	190	240	160	205	205	205	205	
<b>TRAINING AND DEVELOPMENT</b>	840	1,352	594	914	914	1,702	1,702	
<b>TRAVEL REIMBURSEMENT</b>	62	54	373	75	375	200	200	
<b>OFFICE SUPPLIES</b>	1,762	556	344	400	500	400	400	
<b>PAYROLL EXPENDITURES</b>	131,695	141,300	119,325	133,054	135,505	136,874	136,874	
<b>OPERATING EXPENDITURES</b>	25,057	25,394	25,034	27,903	27,903	27,687	27,687	
<b>TOTAL REVENUE SERVICES</b>	156,751	166,694	144,358	160,957	163,408	164,561	164,561	2.24%

<b>PROGRAM</b>	<b>TOWN CLERK</b>	<b>880-00</b>
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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:***

Professional Services has been reduced by \$2,000 due to a reduction in State grant monies. Dues and Memberships has been increased by \$20 due to a \$75 increase in dues which was offset by the cancelation of membership in the New England Town Clerk's Association. Training and Development was increased by \$400 due to increases in registration fees and continuing education class fees. Other Services and Fees was increased by \$1,000 in order to purchase software and to host an on-line dog licensing system.

***Program Objectives and Goals FY 2016:***

- Apply for a \$3,000 State Preservation Grant to convert historical land record books into electronic records
- Work with Adkins Co. to create electronic files of all recorded maps preserving them and making them more accessible to the public (approx. 250)
- Offer eRecording capabilities to our customers
- Ensure that all permanent board and commission minutes are microfilmed and preserved on archival paper/binders
- Utilize preservation monies to have all map images married to their corresponding indices within 20/20 Vision® land records software
- Procure and install software to enable residents the ability to renew dog licenses online

***Program Accomplishments FY 2015:***

- Currently in the process of utilizing the FY2015 Historic Preservation Grant of \$5,000 which will convert over 100 land record books into electronic records
- Performed audit of microfilm records stored offsite as required by State Statute
- Adkins Co. scanned 29 maps making them available to the public electronically



**Assigned Positions:**

2013-2014		2014-2015		Position Title	2015-2016	
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 2011-2012	Actual 2012-2013	Actual 2013-2014	Estimated 2014-2015	Anticipated 2015-2016
Land Instruments Recorded	3,338	3,628	2,755	2,950	3,150
Births Recorded	88	117	84	75	80
Marriages Recorded	76	69	78	85	80
Deaths Recorded	103	139	110	112	115
Servicemen's Discharge Papers (DD 214's)	17	20	16	20	20
Dog and Kennel Licenses (includes replacement tags & transfers from other towns)	2,158	2,158	2,206	2,150	2,180
Sport Licenses Issued	475	365	227	252	230
Trade Name Certificates	39	43	50	32	35
Liquor Licenses Recorded	15	12	11	11	11
Marriage Licenses Issued	42	47	45	46	48
Maps Recorded	24	21	29	32	30
Peddler's Licenses Issued	1	1	3	3	2
Elections, Referenda & Primaries	5	3	2	4	4
Notaries Recorded	46	46	42	32	35

FUNCTION	ACTIVITY			PROGRAM				CODE
Finance and Records	Town Clerk			Town Clerk				880-00
Line Item Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Amended	2015-2016 Manager Proposed	2015-2016 Adopted Budget	% Increase Over Adopted
<b>REGULAR PAYROLL</b>	102,323	104,613	105,719	105,379	105,379	106,204	106,204	
Town Clerk								
Assistant Town Clerk								
<b>PROFESSIONAL SERVICES</b>	3,500	4,000	4,000	5,000	5,000	3,000	3,000	
<b>SERVICE CONTRACTS</b>	84	84	84	95	95	95	95	
<b>PRINTING</b>	21,592	19,810	22,147	24,000	24,000	24,000	24,000	
<b>CODE UPDATES</b>	8,081	5,180	6,457	7,350	7,350	7,350	7,350	
<b>DUES AND MEMBERSHIPS</b>	450	150	145	210	130	230	230	
<b>OTHER SERVICES AND FEES</b>	228	280	288	400	300	1,400	1,400	
<b>TRAINING AND DEVELOPMENT</b>	421	621	316	750	750	1,150	1,150	
<b>OFFICE SUPPLIES</b>	643	928	773	1,000	1,180	1,000	1,000	
<b>PROGRAM MATERIALS</b>	0	1,149	1,846	900	900	900	900	
<b>PAYROLL EXPENDITURES</b>	102,323	104,613	105,719	105,379	105,379	106,204	106,204	
<b>OPERATING EXPENDITURES</b>	34,999	32,201	36,055	39,705	39,705	39,125	39,125	
<b>TOTAL TOWN CLERK</b>	137,322	136,814	141,774	145,084	145,084	145,329	145,329	0.17%

<b>PROGRAM</b>	<b>CONTINGENCY</b>	<b>890-00</b>
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***Program Explanation:***

The overall program budget decreased by \$38,841. Personnel Adjustment decreased due to union contracts being settled. In FY 2014-15 estimated raises were put in this account rather than the individual budgets. The regular Contingency account increased slightly by \$5,000 to provide funding for unanticipated emergency expenditures and to possibly provide funding for public safety needs for the Tolland 300<sup>th</sup> Celebration.

FUNCTION	ACTIVITY			PROGRAM			CODE	
Finance and Records	Contingency			Contingency			890-00	
Line Item Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted	2014-2015 Amended	2015-2016 Manager Proposed	2015-2016 Adopted Budget	% Increase Over Adopted
<b>CONTINGENCY</b>	3,697	43,610	14,274	30,000	30,000	35,000	35,000	
<b>PERSONNEL ADJUSTMENT</b>	39,658	11,912	180,498	130,840	59,042	86,499	86,499	
<b>TOWN HISTORIAN</b>	200	340	82	200	200	200	200	
<b>PERMANENT CELEBRATION COMMITTEE</b>	5,119	5,093	5,099	5,500	5,500	6,000	6,000	
<b>HISTORIC DISTRICT COMMISSION</b>	350	0	490	350	350	350	350	
<b>PRIOR YEAR TAX REFUNDS</b>	35,827	6,563	30,027	25,000	25,000	25,000	25,000	
<b>FEMA I - AUGUST</b>	72,445	0	0	0	0	0	0	
<b>FEMA II - OCTOBER</b>	486,034	0	0	0	0	0	0	
<b>STORM - JUNE 22, 2012</b>	32,544	0	0	0	0	0	0	
<b>OPERATING EXPENDITURES</b>	675,874	67,518	230,471	191,890	120,092	153,049	153,049	
<b>TOTAL CONTINGENCY</b>	675,874	67,518	230,471	191,890	120,092	153,049	153,049	-20.24%

## 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	2015-2016 Department Request	2015-2016 Manager Proposed	2015-2016 Adopted Budget
900-00	Board of Education	38,469,361	38,297,831	38,275,831
	<b>Subtotal -- Board of Education</b>	<b>38,469,361</b>	<b>38,297,831</b>	<b>38,275,831</b>

<b>PROGRAM</b>	<b>BOARD OF EDUCATION</b>	<b>900-00</b>
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***Board of Education's Message:***

The budget adopted by the BOE is up 3.44% over the current (FY 2014-15) budget. The base budget submitted by the Superintendent to the BOE was up 4.74% over the current year adopted budget. The budget is adjusted for labor contracts, health insurances and other contractual items. Due to several factors, a total of ten certified positions and five paraprofessional positions have been eliminated. Even with these staff reductions, the BOE budget increase is 3.44%. This increase does include the School Resource Officer position. The

This budget, although it includes several layoffs and is a very lean budget, preserves important educational priorities for the coming year. These priorities include the Math in Focus and Writers Workshop programs as well as the necessary professional development, supplies and materials to execute the necessary curriculum development and changes in Language Arts and Mathematics.

There are several factors that have adversely impacted this budget, including budget prepayments, health insurance increases and contractual obligations. The prepayment in the old (FY 2013-14) fiscal year for operating expenditures in the current (FY 2014-15) fiscal year resulted in a "void" in next year's proposed increase has a larger % impact. These prepayments include:

- \$200,000 for health insurance
- \$52,646 summer curriculum writing
- \$140,000 OPEB contribution
- Total of \$392,646 or a little over 1% of the current budget

In effect, the current year's budget is understated by this 1% for operating expenses due to the prepayments. Its impact is felt however, in next year's (FY 2015-16) budget, since these unbudgeted operational costs have to be built back in.

Adding to next year's costs, as well as having an impact on this year's budget, was the implementation of all-day kindergarten after the current budget was adopted. While some costs had been anticipated, unbudgeted items put in place this fiscal year for all-day kindergarten include one additional teacher and support staff. These reoccurring expenditures are therefore built into the proposed budget. Although several new staff positions were requested, they had not been approved in the Superintendent's budget.

Special education is up over \$400,000. This estimate is based on the aging of the current special education students and the Board's liability for next year. This figure changes daily, and it is the best estimate available at this time. The special education budget has been netted out for the Excess Cost reimbursement from the State. In other words, the Excess Cost reimbursement is needed to balance the budget. The Governor's proposed budget is maintaining the current funding level for the Excess Cost reimbursement, although we anticipate increasing local costs. The actual reimbursement rate we will receive will vary depending on the number of special education students state-wide that BOEs apply for. Since the State appropriation is a fixed amount, our reimbursement rate varies. This BOE budget assumes a reimbursement to be 79% of what it should be. Unfortunately the federal and state mandates for special education services do not go away!

The Town had originally advised us to increase health insurance costs by 6%. The insurance line item was then adjusted for the number of employees covered, including the elimination of health insurance for the positions eliminated, as well as an adjustment for an increase in the employees' share of health insurance. As noted, the aforementioned insurance prepayments in the old fiscal year adversely impact next year's health budget.

All salary line items have been updated for known existing employees, degree changes, step increases and contractual requirements. Although we do not have any confirmed retirements, this budget assumes seven teachers will retire and their replacements will be hired at a lower level (MA-1).

The bus contract will begin its 2<sup>nd</sup> year (of a 5 year contract) starting July 1, 2015 and the new rates have been incorporated into the budget. The decline in gasoline and diesel prices has been built into the budget. Gasoline rates were provided by the Town; we estimated diesel rates based on current market conditions and in anticipation of the fuel bids currently out to bid.

Over \$1.1 million in new staffing was requested, and although there certainly is a need for the positions requested, the Superintendent did not approve any new positions due to the size of the budget increase. Of the ten certified positions eliminated, two are currently vacant positions (Science Curriculum Coordinator and Speech Teacher). The other certified positions cut include: Social Studies Curriculum Coordinator, Social Worker, World Languages teacher, PE teacher, elementary teacher, music teacher, .5 reading teacher and 1.5 special education teachers. Five paraprofessional positions were also eliminated.

The budget process was somewhat difficult due to the recent changes of key Central Office staff in the last several months. This turnover has included the departure of the Superintendent, Interim Superintendent, Business Manager, Interim Business Manager and Human Resources Director. This was in addition to the need to fill the district positions of the Director of Curriculum and the Principal of the Middle School. If effect, there were major changes in seven key district positions, all in a highly compressed time period.

***Budget Change Commentary:***

The recommended funding level by the Town Manager for the Board of Education is \$38,297,831 which is a reduction of \$193,530 from the amount requested by the Board of Education but an increase of 2.92% or \$1,086,250 over current year expenditures. The Town Manager worked very closely with the Superintendent of Schools to determine cost reductions that would not impact educational services. These reductions were realized in savings in health insurance and Other Post Employment Benefit annual required contribution savings and will not impact the Board of Education Budget Plan. The Adopted Budget of \$38,275,831 is \$22,000 less than the Town Manager proposed budget due to a reduction in gas and diesel savings that were identified.

***Budget Development Process:***

To develop budget requests, administrators, especially school principals, meet with staff and parents to develop a sound spending plan for the coming year. It should be recognized that spending requests will undoubtedly exceed the financial resources available to fund them all. It is incumbent upon the administrator to establish spending priorities and to submit a budget request that meets the guidelines established by the Superintendent. After the Town Council has set the budget allocation for the School District within the overall Town Budget, 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 adopted by the Board of Education no later than June 30<sup>th</sup>.

***Assigned Positions:***

2013-2014	2014-2015	Position Title	2015-2016
<b>FTE</b>			
213.71	220.24	All Schools – Certified	212.24
72.30	76.80	All Schools – Non-Certified	71.80
23.50	25.50	Facilities Services	23.50
47.42	46.52	Support Services	44.52
<b>356.93</b>	<b>367.06</b>	<b>Total</b>	<b>352.06</b>

FUNCTION Board of Education	ACTIVITY Board of Education			PROGRAM Board of Education			CODE 900-00	
	Line Item Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted	2014-2015 Amended	2015-2016 Manager Proposed	2015-2016 Adopted Budget
<b>REGULAR PAYROLL</b>	29,140,280	29,107,126	29,036,513	28,126,215	28,126,215	28,921,437	28,549,542	
<b>OTHER SERVICES AND FEES</b>	5,526,871	6,578,801	6,947,521	9,063,366	9,063,366	9,376,394	9,726,289	
<b>PAYROLL EXPENDITURES</b>	29,140,280	29,107,126	29,036,513	28,126,215	28,126,215	28,921,437	28,549,542	
<b>OPERATING EXPENDITURES</b>	5,526,871	6,578,801	6,947,521	9,063,366	9,063,366	9,376,394	9,726,289	
<b>TOTAL BOARD OF EDUCATION</b>	34,667,151	35,685,926	35,984,034	37,189,581	37,189,581	38,297,831	38,275,831	2.92%



## DEBT SERVICE

The Town has developed a Debt Management Plan which in most years 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		2015-2016	2015-2016	2015-2016
Code	Descriptions	Department Request	Manager Proposed	Adopted Budget
840-00	Debt Service	4,542,176	4,542,176	4,542,176
	<b>Subtotal -- Debt Service</b>	<b>4,542,176</b>	<b>4,542,176</b>	<b>4,542,176</b>

<b>FUNCTION</b>	<b>ACTIVITY</b>			<b>PROGRAM</b>			<b>CODE</b>	
<b>Finance and Records</b>	<b>Debt Services</b>			<b>Debt Services</b>			<b>840-00</b>	
Line Item Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted	2014-2015 Amended	2015-2016 Manager Proposed	2015-2016 Adopted Budget	% Increase Over Adopted
<b>PRINCIPAL</b>	3,277,371	3,252,923	3,455,015	3,367,612	3,367,612	3,302,267	3,302,267	
<b>INTEREST</b>	1,479,339	1,389,862	1,289,195	1,174,564	1,075,564	1,239,909	1,239,909	
<b>BOND PREMIUM AND INTEREST</b>	(4,915)	0	0	0	0	0	0	
<b>DEBT ISSUANCE COST</b>	0	0	0	0	0	0	0	
<b>TRANSFER OUT</b>	0	0	0	0	99,000	0	0	
<b>OPERATING EXPENDITURES</b>	4,751,795	4,642,785	4,744,210	4,542,176	4,542,176	4,542,176	4,542,176	
<b>TOTAL DEBT SERVICES</b>	4,751,795	4,642,785	4,744,210	4,542,176	4,542,176	4,542,176	4,542,176	0.00%

PROGRAM 840-00					
DEBT SERVICE GENERAL FUND					
	Actual	Adopted	Adopted	Amended	Proposed
	2012-2013	2013-2014	2014-2015	2014-2015	2015-2016
<i>School Bond and Note Principal</i>					
2005 Bonds Tolland High School (partially refunded 2012)	1,150,000	1,150,000	1,145,000	1,145,000	1,135,000
2006 Bonds Tolland High School	384,630	384,630	384,630	385,400	379,940
2007 Bonds Tolland High School	95,200	100,800	105,000	105,450	
2010 Bonds Tolland High School	83,750	83,750	84,160	83,750	84,160
2011 refunding of 2003 Bonds Birch Grove School addition, Tolland High School -see combine below	92,448	89,680			
2011 Bonds TIS HVACs roof, fiber-optic, TMS driveway, asbestos floor	144,300	109,200	170,000	170,200	170,000
2012 Bonds track resurfacing, lights THS field,		42,104	21,550	21,550	21,550
2012 refunding of 2004 and 2005 Tolland High School			269,300	369,350	248,000
2014 Refunding of 2005, 2006, 2007					62,050
<i>General Fund Bond &amp; Note Principal</i>					
Vernon WTP Expansion	96,990	98,948	100,945	100,945	102,983
Vernon Sewer Line	27,600	29,400			
2004 Bonds Old Post sewer line, Cross Farms, capital equipment (partially refunded 2012)	215,000	215,000			
2006 Bonds Open Space	25,370	25,370	25,370	24,600	25,060
2007 Bonds Open Space	74,800	79,200	79,800	79,550	
2008 Bonds Open Space and municipal projects	205,000	210,000	220,000	220,000	230,000
2010 Bonds Open Space	41,250	41,250	40,840	41,250	40,840
2011 Geothermal project lease net of subsidy	133,333	266,667	266,667	266,667	266,666
2011 Bond generator, truck, roads and Library roof, Open Space, Cross Farms	128,252	116,120	200,200	199,800	200,000
2012 Bonds Study of facilities, drainage, pavement parking and roads		57,896	78,450	78,450	78,450
2012 refunding of 2004 and 2005 Cross Farms and old sewer projects			175,700	75,650	92,000
2014 Refunding of 2005, 2006, 2007				-	47,950
<b>Total Principal</b>	<b>3,252,923</b>	<b>3,455,015</b>	<b>3,367,612</b>	<b>3,367,612</b>	<b>3,184,649</b>
<i>School Bond and Note Interest</i>					
2004 Bonds Tolland High School	42,519	4,300			
2005 Bonds Tolland High School	376,932	271,316	229,153	179,302	90,628
2005 Bonds Refunding 1998 bonds					
2006 Bonds Tolland High School (partially refunded 2014)	216,952	201,536	185,750	113,928	26,361
2007 Bonds Tolland High School (partially refunded 2014)	85,114	81,234	77,343	43,289	5,750
2010 Bonds Tolland High School & Open space	50,824	48,311	46,022	45,799	44,339
2011 Bonds TMS floor, TIS hvac roof, driveway and refunding 2003 Bonds Birch Grove School, THS	44,293	70,890	55,350	47,715	50,888
2012 Bonds track resurfacing, lights THS field,	7,727	14,863	7,178	7,326	6,747
2012 refunding of 2004 and 2005 Tolland High School	128,305	253,790	248,404	248,295	239,298
2014 Refunding of 2005, 2006, 2007				74,038	269,061
<i>General Fund Bond and Note Interest</i>					
Vernon WTP Expansion	8,157	6,199	4,202	4,202	2,164
Vernon Sewer Line	3,349	867			
2004 Bonds Old Post sewer line, Cross Farms, capital equipment	97,747	7,100			
2006 Bonds Open Space	13,848	12,864	12,251	7,272	1,739
2007 Bonds Open Space (partially refunded 2014)	66,876	63,756	60,348	32,656	4,750
2008 Bonds Open space & capital projects-100%	52,688	46,463	39,737	39,737	32,138
2010 Bonds Open Space	25,032	23,795	22,334	22,558	21,518
2011 Geothermal project lease net of subsidy	57,708	54,502	50,227	58,249	53,292
2011 Bond generator, truck, roads and Library roof	73,548	40,150	48,378	56,013	43,128
2012 Bonds Study of facilities, drainage, pavement parking and roads	10,625	20,437	26,122	25,974	24,553
2012 refunding of 2004 and 2005 Cross Farms and misc. projects	32,280	58,236	53,853	54,515	45,852
2014 Refunding of 2005, 2006, 2007				14,771	52,781
<b>Total Interest</b>	<b>1,394,523</b>	<b>1,280,609</b>	<b>1,166,652</b>	<b>1,075,639</b>	<b>1,014,984</b>
Issuance cost/Decrease in subsidy		8,585	7,912		
Less bond premium & interest earnings	(4,661)				
<b>Total Principal and Interest</b>	<b>4,642,785</b>	<b>4,744,209</b>	<b>4,542,176</b>	<b>4,443,251</b>	<b>4,199,633</b>
<b>Proposed Bond Issue Interest and BAN Interest</b>					<b>224,925</b>
<b>Contribution to Debt Service Fund</b>				<b>99,000</b>	<b>117,618</b>
<b>Total Debt</b>	<b>4,642,785</b>	<b>4,744,209</b>	<b>4,542,176</b>	<b>4,542,251</b>	<b>4,542,176</b>

**ALL FUNDS CHANGES IN INDEBTEDNESS FOR THE YEAR ENDING JUNE 30, 2015**

	Issued	Matures	Original Amount	Beginning Balance	Refunded	Issued/ Refunding	Paid	Ending Balance
<b>School Bonds and Notes</b>								
								0
2005 Bonds Tolland High School	2005	9/2025	11,000,000	2,757,600	1,055,000			1,702,600
2005 Bonds Refunding Tolland High School	2005	9/2017	5,843,866	3,305,000	1,190,334		1,122,100	992,566
2006 Bonds Tolland High School	2006	8/2026	7,050,000	4,742,218	3,602,398		385,400	754,420
2007 Bonds Tolland High School	2007	9/2027	2,382,800	1,918,000	1,698,000		105,450	114,550
2010 Bonds Tolland High School	2010	8/2030	1,700,000	1,532,500			83,750	1,448,750
2011 Bonds TIS hvac roof, fiber-optic, TMS driveway, asbestos floor	2011	10/2022	1,514,760	1,443,260			170,200	1,273,060
2011 Refunding 2003 Bonds	2011	10/2024	1,147,896	934,752			22,000	912,752
2012 Bonds track resurfacing, lights THS field,	2012	9/2027	614,715	572,611			369,350	203,261
2012 Refunding 2004 and 2005 Bonds THS	2012	9/2025	0	7,864,500				7,864,500
2014 Refunding 2005, 2006,2007	2014	8/2027	7,517,285			7,517,285		7,517,285
<b>Total School Bonds</b>			<b>38,771,322</b>	<b>25,070,441</b>	<b>7,545,732</b>	<b>7,517,285</b>	<b>2,258,250</b>	<b>22,783,744</b>
<b>General Fund Bonds and Notes</b>								
Vernon WIP Expansion	1997	1/2016	1,748,330	256,195			100,945	155,250
2005 Bonds Miscellaneous municipal projects	2005	9/2025	371,134	162,400	73,866		22,900	65,634
2006 Bonds Open Space	2006	8/2026	1,965,000	312,782	237,602		24,600	50,580
2006 Sewer Bond	2006	9/2006		960,000	625,000		90,000	245,000
2007 Bonds Open Space	2007	9/2027	1,872,200	1,507,000	1,332,800		79,550	94,650
2008 Bonds Open Space and municipal projects	2008	9/2018	2,010,000	1,215,000			220,000	995,000
2010 Bonds Open Space and municipal projects	2010	8/2030	825,000	742,500			41,250	701,250
2011 Bonds generator, truck, roads and Library roof	2011	10/2022	1,160,240	173,740				173,740
2011 Refunding 2003 Bonds	2011	10/2024	1,087,104	885,248			199,800	685,448
2011 Sewer Bond				633,000			50,000	583,000
2012 Bonds Study of facilities, drainage, pavement parking and roads	2012	9/2025	845,285	787,390			78,000	709,390
2012 refunding of 2004 and 2005 Cross Farms and misc. projects	2012	9/2027	0	160,500			75,650	84,850
2014 Refunding Sewer	2014	8/2021	618,000			618,000		618,000
2014 Refunding Municipal Projects	2014	8/2027	1,499,715			1,499,715		1,499,715
2011 Geothermal project lease net of subsidy	2011	6/2014	3,600,000	3,200,000			266,667	2,933,333
<b>Total Town Government</b>			<b>17,602,008</b>	<b>10,995,755</b>	<b>2,269,268</b>	<b>2,117,715</b>	<b>1,249,362</b>	<b>9,594,840</b>
<b>Total Indebtedness All Sources</b>			<b>56,373,330</b>	<b>36,066,196</b>	<b>9,815,000</b>	<b>9,635,000</b>	<b>3,507,612</b>	<b>32,378,584</b>

### ***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 20 years in accordance with CGS. The Town will issue \$10 million or less in tax exempt securities per calendar year to receive “Bank Qualified” status to minimize interest rates to be paid.
- Debt obligations are generally issued through competitive sale. However, if conditions provide that a negotiated sale would provide significant benefits to the Town then the Town Council may approve that method of sale.
- The Town Manager and the Finance Director will analyze the Town’s debt position by using the following measures and report the results annually to the Town Council as part of the Debt Management Plan presentation.
  - ✓ *“Debt measured against population on a per capita basis”* to be capped at \$3,800. Tolland is at \$2,062 for 2015/2016 with a five-year projected average of \$2,333.
  - ✓ *“General Fund bonded debt as a percentage of full market value”* to be capped at 4%. Tolland is in 2015-16 at 1.73%.
  - ✓ *“General Fund debt service as a percentage of total General Fund expenditures”* to be capped at 10%. Tolland is estimated at 8.3%.

### ***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

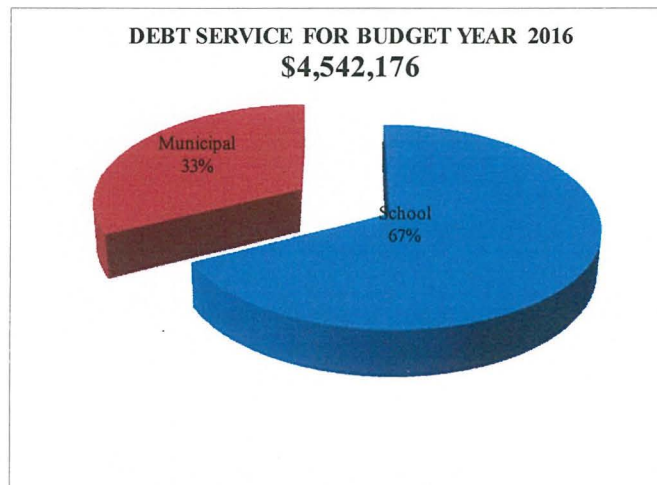
In no case, however, shall total indebtedness exceed seven times the base. “Annual receipts from taxation” (the “base”) are defined as total tax collections (including interest, and late payment of taxes) and state payments from revenue loss under Connecticut General Statutes (CGS) Sections 12-129d and 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, 2014	\$ 39,480,811
Reimbursement for Revenue Loss (Tax relief for elderly freeze)	_____0
Base for Debt Limitation Computation	\$ 39,480,811
Seven times the base for debt limitations	\$276,365,677
<b>Tolland’s Total Net Indebtedness</b>	<b>\$ 37,193,008</b>

Sixty-eight 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. Thirty-two percent of the debt obligation is for Municipal needs such as Open Space acquisitions and other capital improvements.

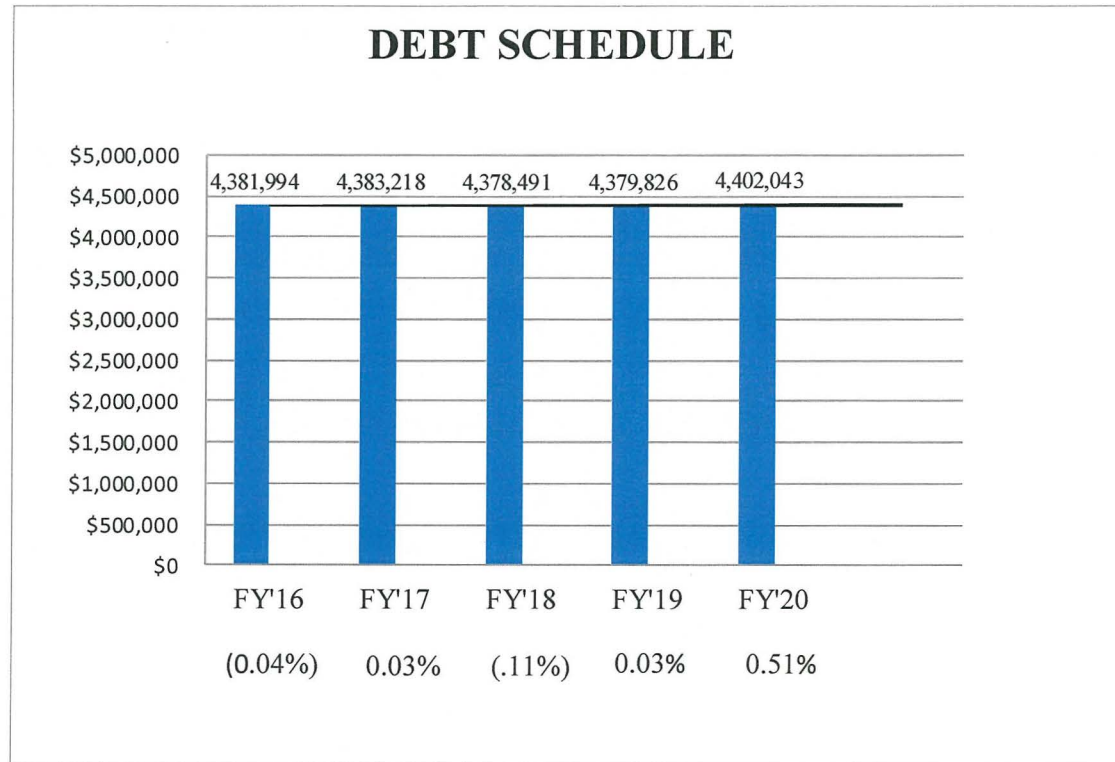


**Proposed Debt Issuance Plan**

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

	<b>Remaining Authorized But Not Issued</b>	<b>Capital Needs From CIP</b>	<b>Total Needs</b>	<b>Borrowing Assumption</b>
<b>Year 2 - FY 2015-16</b>	7,494,641	1,504,692	8,999,333	<b>Bond</b>
<b>Year 3 - FY 2016-17</b>	1,000,000	977,014	1,977,014	<b>BAN</b>
<b>Year 4 - FY 2017-18</b>	1,000,000	4,065,536	5,065,536	<b>BAN</b>
<b>Year 5 - FY 2018-19</b>	-	2,623,936	2,623,936	<b>Bond</b>
<b>Year 6 - FY 2019-20</b>	365,000	956,834	1,321,834	<b>Bond</b>
	<b>\$ 9,859,641</b>	<b>\$ 10,128,012</b>	<b>\$ 19,987,653</b>	
	<b>Amount Issued</b>			
<b>YEAR 1</b>	\$ 5,410,000	Issue BAN		
<b>YEAR 2</b>	9,000,000	Issue 20 year Bond		
<b>YEAR 3</b>	1,975,000	Issue BAN		
<b>YEAR 4</b>	7,040,000	Issue BAN		
<b>YEAR 5</b>	9,665,000	Issue 20 year Bond		
<b>Year 6</b>	1,320,000	Issue 20 year Bond		
	<b>\$ 19,985,000</b>	Total amount permanently financed		

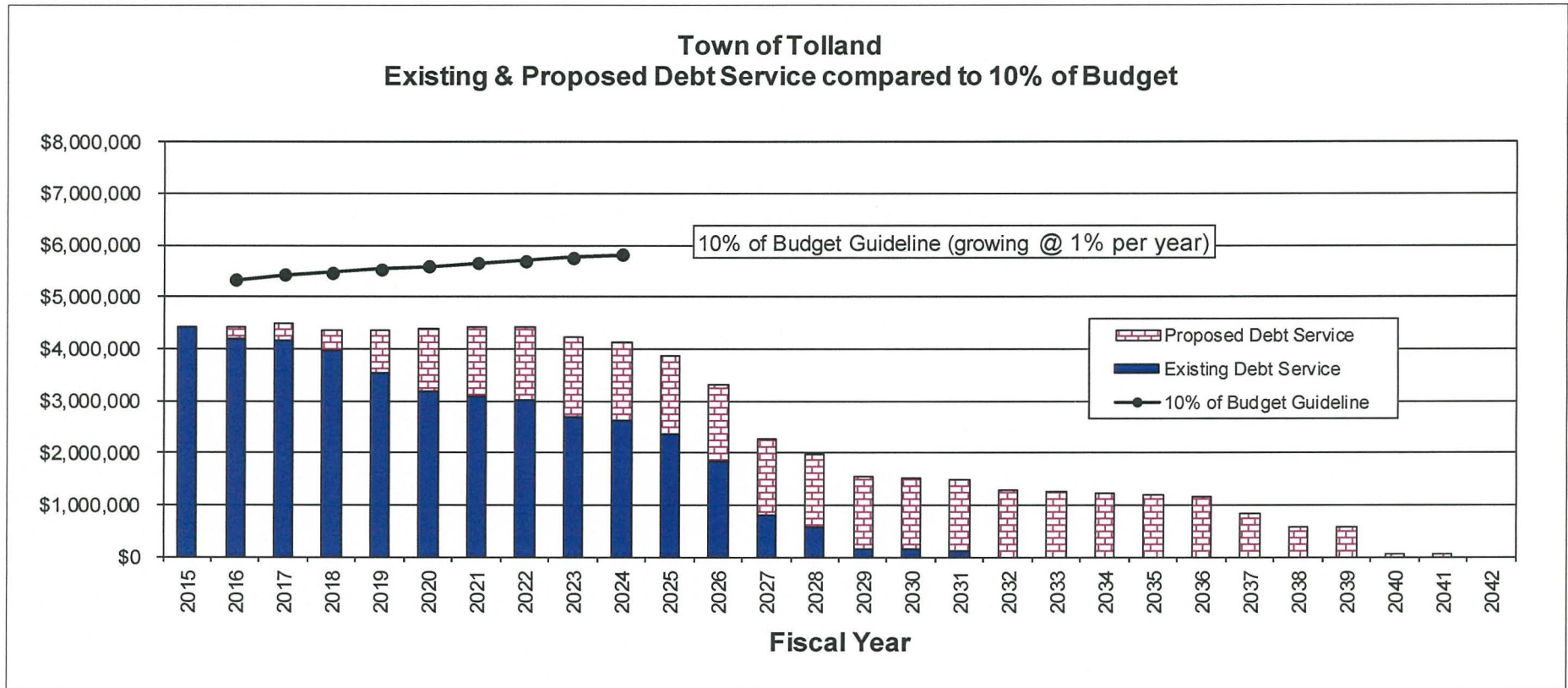
Comparative Debt service expenditure level for the next 5 years with the proposed debt management plan assumptions





**Financial Indicators**

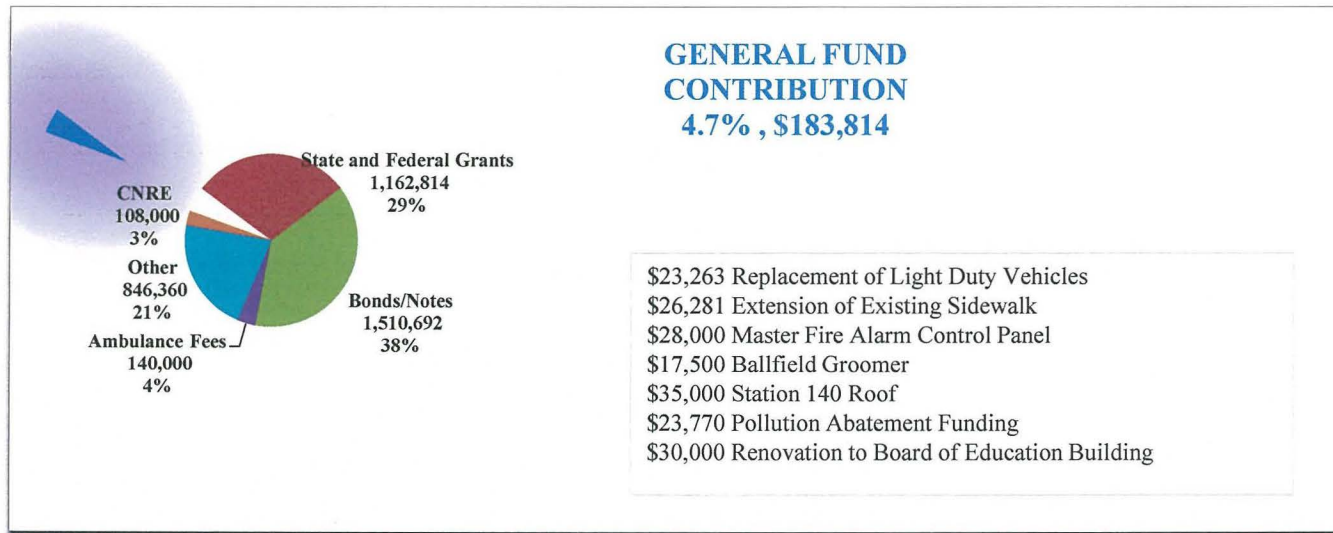
Debt ratios are used by rating agencies to determine a municipality’s credit rating and worthiness. Standard and Poor’s rating agency categorizes the Town’s debt burden as “low to moderate.” Fitch Ratings reports the Town’s debt position as “moderate” and “manageable.” The following charts show a trend 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 AA + Fitch.



## CAPITAL IMPROVEMENTS

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

Account Code	Descriptions	2015-2016 Department Request	2015-2016 Manager Proposed	2015-2016 Adopted Budget
910-00	Capital Improvements	224,314	183,814	183,814
	<b>Subtotal -- Capital Improvements</b>	<b>224,314</b>	<b>183,814</b>	<b>183,814</b>



<b>FUNCTION</b>	<b>ACTIVITY</b>			<b>PROGRAM</b>			<b>CODE</b>	
<b>Capital Improvements</b>	<b>Capital Improvements</b>			<b>Capital Improvement</b>			<b>910-00</b>	
Line Item Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted	2014-2015 Amended	2015-2016 Manager Proposed	2015-2016 Adopted Budget	% Increase Over Adopted
<b>CAPITAL IMPROVEMENTS/TRANSFER OUT</b>	247,310	171,877	166,991	86,456	86,456	183,814	183,814	
<b>OPERATING EXPENDITURES</b>	247,310	171,877	166,991	86,456	86,456	183,814	183,814	
<b>TOTAL CAPITAL IMPROVEMENTS RESERVE</b>	247,310	171,877	166,991	86,456	86,456	183,814	183,814	112.61%

### ***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 four 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 one or more newspapers 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 pavement management**. 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 Aging Equipment Aging Schedule assigned to Highway Garage and Parks and Facilities Garage - the Town is dedicated to budget the heavy equipment listed below

Pavement Management has been allocated \$338,861 to continue the ongoing program of resurfacing Tolland roads. The roads that have been chosen were prioritized by a computer program which assigns a PCI to all roads and the appropriate repaving strategies. All the remaining projects under Board of Education, Fire and Ambulance, Park and Recreation and Public Facilities are non-recurring one time projects. In addition to current needs the Town voted on 11/06/2013 to supplement contribution \$2,600,000 in funding to address Library Expansion needs.

## **RECOMMENDATION OF TOWN MANAGER**

"In accordance with Section C9-5 of the Town Charter, I submit to you the Five-Year Capital Plan covering the 2015/2016-2019/2020 fiscal years. This plan identifies the public improvements deemed necessary over the next five years which meet the parameters for inclusion in the Capital Budget. The Town's Capital Budget guidelines define a capital project as:

- d. Any new or expanded physical facility, including preliminary design and related professional services.
- e. Land or property acquisition.
- f. Items of a non-recurring nature where the benefits are realized over a long period of time.
- g. The project's outcome, non-recurring in nature should have a useful life of greater than eight years.

- h. Cost should be relatively high, non-operative expenditure for the Town; generally in excess of \$10,000 for equipment or plant facility improvements.

The major funding sources for capital improvements are the general fund, CNRE, non-referendum notes, referendum notes, ambulance revenue and state grants. While I recognize the continued concerns resulting from the economic uncertainties of our times, the Capital Plan, as presented, is recognition of the need to continue to the extent possible the investment of prior years so that the facilities, infrastructure and equipment remain useful and can be operated in a safe manner. During last year’s budget process, the general fund portion of the Capital Improvement Plan was reduced to \$86,456 which was the lowest amount over the last five years and represented just .16% of the total budget. By comparison the amount in 2008/2009 was \$506,037 representing 1.10% of the total budget. Recognizing our capital needs as well as budgetary concerns I am recommending a capital improvement plan that includes in year one a general fund contribution of \$183,814. This is an increase of \$97,358 in the general fund contribution in comparison to the current year. Included as part of my recommendation for Year One is \$1,510,692 in non-referendum borrowing to cover the costs of renovations to the Highway Garage, large heavy equipment and improvements in schools which includes district wide security upgrades.

Over a number of years the Town has made a major investment in the construction of facilities including Town and Board of Education buildings as well as park and recreation fields and hard court surfaces. Similar investments have been made in the Town’s infrastructure consisting primarily of roads, bridges and drainage as well as in the Town’s heavy equipment rolling stock. I recognize that in difficult financial times, it is often found to be easy to reduce mill rates by reducing capital budgets. However, by deferring needed projects, capital purchase costs continue to rise and infrastructure continues to deteriorate.

Even taking into consideration the recently approved five million dollar borrowing for road improvements as well as the Library Expansion Project, the Town’s immediate ability to bond to a greater extent for other improvements over the next several years is in large amount made possible due to a declining debt schedule. Any authorized debt financing will be structured to minimize the impact on the next fiscal year’s budget. Debt burden of Tolland, according to the Fitch Bond Rating Agency, is “moderate on a per capita basis and in relation to property values. While debt levels have increased in recent years as a result of additional public investment in schools, sewer infrastructure and open space, future planned debt is manageable and shall ensure a moderate debt burden going forward”. Non-referendum borrowing is permissible in the next year pursuant to the Town Charter not to exceed \$2,002,221 which is 5% of the current grand levy. The Town’s financial advisor presented the updated Financial Debt Management Plan at the second Council meeting in January. Included within the assumptions of this plan is the remaining debt associated with our \$5 million road issue, and other previously approved projects, the recommended five year Capital Plan and the two large facility projects in the plan addressing needs at Fire Stations and our schools. The additional amount borrowed in this assumption is \$10,128,012 over the five years. Due to declining debt service, the additional debt for this borrowing adds a rather modest amount of \$23,604 in the peak year of 2021/2022 to the amount of existing debt that we are currently carrying. In the next year debt service would decrease by \$893 and in subsequent years starting in 2022-2023 there is a precipitous year to year decline in debt service.

<b>Fiscal Year</b>	<b>Annual Change</b>
2015-16	(893)
2016-17	1,907
2017-18	(4,044)
2018-19	2,018
2019-20	22,900
2020-21	22,544

2021-22	23,604
2022-23	(190,355)
2023-24	(121,828)
2024-25	(254,059)

Significant projects included in Year One are as follows:

- Security improvements at school buildings at a cost of \$409,656 with 50% of the cost possibly covered by a State grant.
- Replacement of the heating system at the Recreation Center at an estimated cost of \$76,000 to be paid for with a State LoCIP grant.
- Renovations and addition at the Highway Garage at an estimated cost of \$1,637,460 with \$942,600 paid for with non-referendum notes/bonds and \$500,000 paid for by a State grant.
- Improvements to the parking at the Recreation Center and the Tolland Intermediate School Parent Drop-Off Area. The estimated cost for both improvements is \$263,404.

I have worked with the Interim Superintendent of Schools, Tym McDowell as well as John Carroll to incorporate the most significant Board of Education Capital requests into the Five-Year Plan. The new Superintendent of Schools, Dr. Walter Willett, has had limited time to review the plan so there can be some potential changes in future years of the plan.

This year the BOE has submitted a Five-Year Technology Improvement Plan as well as facility related capital improvements. The Technology Improvements have in the past been deemed to be not capital in nature due to a useful life of less than 10 years. For example the equipment at the High School is less than 8 years old but deemed obsolete. I recognize, however, the expressed need and have discussed a comprehensive financing mechanism which would include a \$700,000 7 year lease purchase to cover the first 2 years of the plan with yearly principal or interest payments paid for by the BOE and costs for the final three years of the Plan included as part of a large education related bond issue included as part of Year Three of the Capital Plan. There should be further discussion as to whether all five years of the Technology Plan should be financed through a lease purchase since debt financing may necessitate a much longer payment schedule than seven years. This means you are continuing to pay for an item that may have already been deemed obsolete.

The suggested bond issue in Year Three would include three education components:

- Technology Improvements
- Security Improvements
- Facility Improvements

The amount of the bond issue related to schools is estimated to be \$4,270,359. This would require a public referendum to approve.

In the same year I am recommending that we address the remaining Town facilities needs dealing with expansions to two of our Fire Stations and improvements at the Dog Pound. Estimated cost with design services is \$1,166,000. It would be my further recommendation to include this as part of the referendum package for the schools which would make the total referendum \$5,436,359.

The Fire Department requested, as part of their Five-Year Capital Plan, the replacement of Rescue 240 at an estimated cost of \$900,000 in fiscal year 2016-2017. Over the last several years we have been using the vast majority of Ambulance revenue to replace rolling stock in the Fire Department as well as fund the five-year replacement schedule for ambulances. There is insufficient balance in the reserve account at this time to fund an expenditure of this nature and I have asked the Department to review the type of vehicle specified to see if there are ways to reduce the cost. Hopefully additional information will be available when the 2016/17 Capital Budget is prepared. If the Town Council determines that this vehicle should be replaced in the near future, it may be necessary to have some of the cost financed through our General Fund debt service budget.

The Capital Plan, as presented, both for the Town and Board of Education is very aggressive in regard to facility needs and improvements. In order to carry out the recommended program, staff is needed to dedicate themselves to facility oversight and planning and management. The need to work with engineers and architects to design projects, write bid specifications, bid projects, manage contracts, apply for State grants, etc. are only some of the tasks that are associated with many of the recommended projects. We have just invested some \$10 million in HVAC improvements in Town and School Buildings with no permanent structure in place to manage the systems. The cost to put a facility unit in place is significant, but the long term cost to ignore the need is even greater. I have not included in this request additional funds for painting at the Middle or Intermediate Schools. The reasoning is two-fold, the project is of a maintenance nature and not capital, and there is no staff to supervise the effort. I would hope funds will be included in the Board of education operating budget and that staff can be identified within the school system to manage this program.

Although not part of the Capital Plan, it should be noted that our debt financing plan is also impacted by the purchase of additional open space property. Currently there remains \$1 million in the open space fund with the source being primarily grant proceeds and it is anticipated that we will continue to pursue purchase of additional land as it becomes available as well as state open space grants.

The Town has approximately 132 miles of road for which it is responsible. It is the Town's goal to extend as long as possible the useful life of a road before complete reconstruction is required. The Town engaged VHB Engineering Services to implement an automated road management program. This program involves the review of all 132 miles of road and the development of a standard data base that can be used to recommend priorities for future maintenance work. The results of the study were used this past year to determine priorities for road improvements and will continue to be used in the future. Upon recommendation of the consultants, I am including \$338,861 this year for road maintenance which increases to \$1 million in Year Five at which time our Five Year bond issue for roads will have been completed. The majority of the funding for annual road improvement allocation comes from Town Aid Road funds, LOCIP or non-referendum notes. This annual allocation along with the recently approved five million dollar road bond issue will help the Town improve its overall road inventory ranking.

Capital equipment is another area of immediate concern with many of the pieces being operated as first line equipment well beyond their useful life. The cost to keep this equipment on the road is extremely high and the excessive amount of downtime of the equipment can impact the effectiveness of Town operations. A complete listing of all Town rolling stock and its normal useful life is included in this budget section. You will see that the Town normally keeps equipment well beyond its useful life which does create significant maintenance and operation concerns. Replacement costs for such equipment are in the \$150,000 range making it difficult to budget for more than one piece of equipment per year provided that the Council does not want to use non-referendum notes or lease purchase financing for such purposes. Also included is a replacement and rotation plan for staff vehicles which maximizes utilization of such vehicles so that their useful life is between 8-12 years."



The Town Manager reviews all capital project submittals and weight them accordingly based on the criteria listed below.

CRITERIA	WEIGHTED POINTS
The project is mandated by State or Federal statute or approved through a binding local referendum.	0 to 25
The project ensures code compliance and/or improves public health and safety in Town.	0 to 25
The project can be definitively shown by an appropriate Town official to improve program effectiveness and efficiency.	0 to 20
The project can be definitively shown by an appropriate Town official to reduce operating and maintenance costs.	0 to 20
If implemented, the project will enhance community values and improve the Town's quality of life.	0 to 10
<b>MAXIMUM POSSIBLE SCORE</b>	<b>100 POINTS</b>

Department heads submitting capital projects for funding consideration are encouraged, but not required, to rank these projects based on the above weighting schedules. This will demonstrate to the Town Manager that some background work was undertaken to substantiate the validity of the project request.

The Town Manager will disqualify capital project submittals that do not conform to the above stated criteria. Examples of ineligible projects include, but are not limited to, the following:

- 1) Maintenance projects such as painting, mechanical repairs, building repairs, and other peripheral projects which are neither long-term in their nature nor non-recurring. (Examples: painting projects, grounds maintenance, furniture repairs, etc.)
- 2) Non-tangible projects including special consulting studies which, as an end-product, may recommend the development and implementation of certain capital projects, but in themselves are not capital projects. (Examples: space utilization reports, planning studies, engineering services, etc.)

***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 AAA for Standard & Poors, or the highest credit rating possible.
5. *To build CNRE fund* which was established July 1, 1999 to allow more flexibility in investments and to serve as a future source of pay-as-you-go financing of capital projects. 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. 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. Fund balances at the end of the fiscal year for the Board of Education budget may, by Town Council resolution, be transferred to the CNRE Fund and added to the reserve fund as a future source of financing for Board of Education capital projects.

### ***Funding Sources***

The major funding sources for capital improvements are: General Fund Contributions, Referendum and non-referendum bonds, State grants such as Town Aid Road, Local Capital Improvement Plan and School Construction, CNRE Fund, Existing Funds, Ambulance Fees, Recreation Fund Fees and other funding sources and unallocated funds.

- General Fund Contributions will finance 5% of the Capital Improvement budget. These contributions are .34% of the total FY'16 general fund budget compared to .16% in FY'15. Historically the target level has been about 1% of the total operating budget. 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 2012-2016**

<u>Fiscal Years</u>	<u>Amount</u>	<u>% of Total Budget</u>
2011/12	247,310	0.49%
2012/13	171,877	0.33%
2013/14	141,991	0.27%
2014/15	86,456	0.16%
2015/16	183,814	0.34%

- Referendum and non-referendum bonds account for 0% to 50 % 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 can not exceed 5% of the current tax levy without a referendum vote. Non-referendum borrowing is permissible in 2016, according to the Town Charter, at a level not to exceed \$2,091,608. The budget for fiscal year 2016 recommends \$1,510,692.

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.

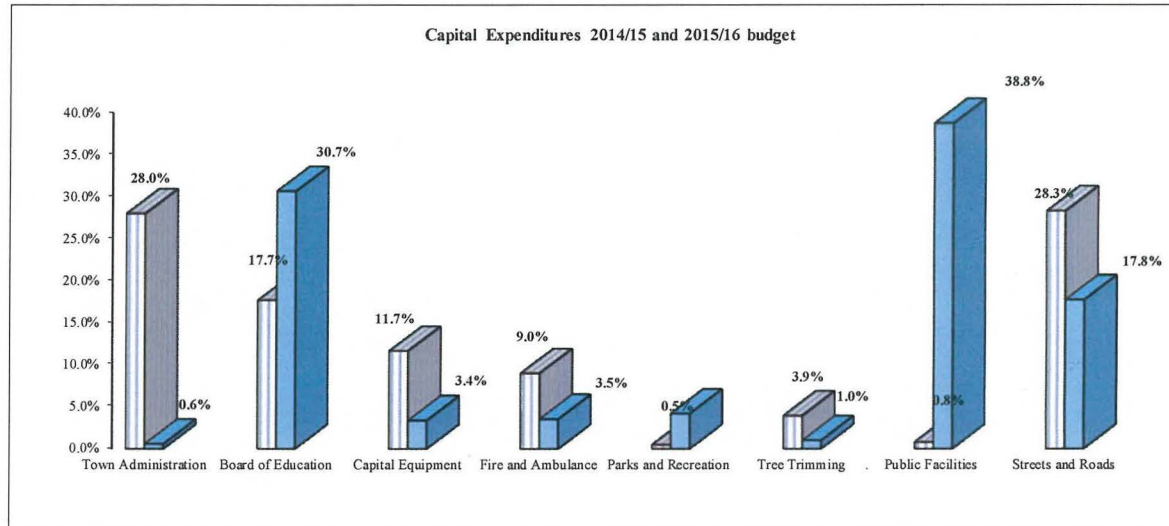
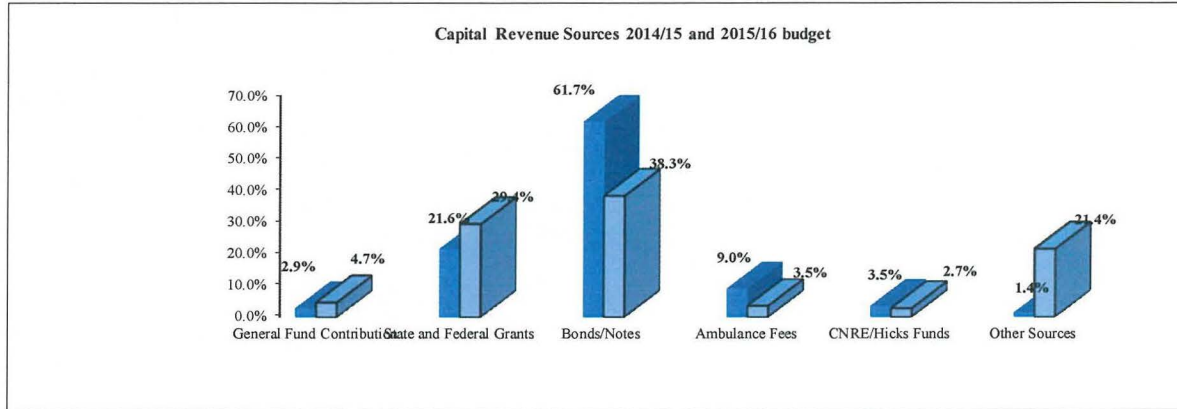
The Town confines long-term borrowing to capital improvements or projects that cannot be financed with current resources. The Town will not fund current operations from the proceeds of borrowed funds. Whenever appropriate, the beneficiaries of a project or service will pay for it. For example, if a project 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) in accordance with Connecticut General Statutes.

- State grants (Town Aid Road, Local Capital Improvement Plan, and School Construction) account for an average of 30% of capital budgets. The Town attempts to fund capital projects with state and federal grants first before other methods. The 2015-2016 budget includes a Town Aid Road grant of \$338,861 and a \$115,715 grant for LoCIP projects. In addition, Town was able to secure in 2015 \$204,828 state funding for security improvements at the Tolland schools and STEAP grant for Public Works garage renovations
- 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. There is \$108,000 in funding adopted from the CNRE for 2016 budget for the capital equipment and construction of Field at Cross Farms.
- 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 2016, the amount of \$140,000 will be used to provide for new large fire equipment purchases, conceptual design work and reserves.
- Other funding sources and unallocated funds consist of unappropriated, unanticipated revenues such as Lease financing, cancelled encumbrances, reimbursements on previously completed projects and interest earnings.

**Comparative Capital Improvement Budgets Summary  
2014/2015 & 2015/2016**

	2014/2015 Adopted		2015/2016 Proposed	
<b>Revenues:</b>				
General Fund Contribution	86,456	2.9%	183,814	4.7%
State and Federal Grants	647,166	21.6%	1,159,404	29.4%
Bonds/Notes	1,849,430	61.7%	1,510,692	38.3%
Ambulance Fees	270,000	9.0%	140,000	3.5%
CNRE/Hicks Funds	105,300	3.5%	108,000	2.7%
Other Sources	41,378	1.4%	846,360	21.4%
<b>Total Revenues</b>	<b>2,999,730</b>	<b>100%</b>	<b>3,948,270</b>	<b>100.0%</b>
<b>Expenditures:</b>				
Town Administration	840,823	28.0%	23,263	0.6%
Board of Education	531,423	17.7%	1,212,297	30.7%
Capital Equipment	350,000	11.7%	133,500	3.4%
Fire and Ambulance	270,000	9.0%	140,000	3.5%
Parks and Recreation	15,000	0.5%	166,000	4.2%
Tree Trimming	118,428	3.9%	39,715	1.0%
Public Facilities	24,056	0.8%	1,531,230	38.8%
Streets and Roads	850,000	28.3%	702,265	17.8%
<b>Total Expenditures</b>	<b>2,999,730</b>	<b>100%</b>	<b>3,948,270</b>	<b>100.0%</b>



<i>Significant Projects funded by the General Fund:</i>			<i>Anticipated savings</i>	<i>Anticipated costs</i>
<b>Town Administration:</b>	\$ 23,263	Replacement of Light Duty Vehicles	replacement	N/A
<b>Board of Education</b>	\$ 26,281	Extension of Existing Sidewalk	replacement	N/A
	\$ 28,000	Master Fire Alarm Control Panel	replacement	replacement
<b>Capital Equipment:</b>	\$ 17,500	Ball field Groomer	Lower maintenance cost	N/A
<b>Public Facilities:</b>	\$ 35,000	Station 140 Roof	replacement	N/A
	\$ 23,770	Pollution Abatement Funding	N/A	N/A
	\$ 30,000	Renovation to Board of Education Building	N/A	N/A
<i>Significant Projects funded by Other Sources :</i>				
<b>Board of Education:</b>	\$ 409,656	School Security Plan - year two of four, 50% State grants , 50% Bonds		
	\$ 748,360	School Technology Plan Years 1 and 2 - lease finance (\$706,000)	N/A	N/A
<b>Capital Equipment:</b>	\$ 58,000	Replacement of Truck #63	Lower maintenance cost	N/A
	\$ 58,000	F550 Dump Truck funded by Cemetery Fund	N/A	
<b>Fire Ambulance:</b>	\$ 90,000	Refurbishment of ET-340	Lower maintenance cost	N/A
	\$ 50,000	Fire Gear	N/A	
<b>Park and Recreation</b>	\$ 76,000	Recreation Center Heating System	N/A	N/A
	\$ 90,000	Construction of Field at Cross Farms founded by CNRE (\$50,000) , Little League (\$25,000), Recreation Fund (\$15,000)	Lower maintenance cost	TDB
<b>Public Facilities:</b>	\$ 1,442,460	Public Works Garage Renovations STEAP grant \$500,000 and \$942,460 Non-referendum bonds funding		replacement
			N/A	
<b>Tree Trimming:</b>	\$ 39,715	Tree Trimming -LOCIP grant	enhancement of public safty	N/A
<b>Streets and Roads:</b>	\$ 100,000	Construction and Reconstruction - Drainage Construction -Non-referendum bonds,	maintenance	N/A
	\$ 602,265	Road Improvements Program TAR grant and Non-referendum bonds	maintenance	N/A

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 the Town’s capital expenditures are associated with improvements and replacement not expansions of operations. Only limited numbers of expansions will have real impact on operating cost.

From the analytical prospective the future operating costs are non-significant in nature, however must be presented to satisfy requirements.

**Five Year Capital Budget Summary of Associated Operating Costs  
FY 2015-2016 through 2019-2020**

<u>Function</u>	<u>Activity</u>	<u>Program</u>	<u>Project</u>	<u>Operating Costs</u>
FY 2015-2016 Capital Budget	Public Facilities	Public Facilities	Public Works Garage Renovations	\$3,000-\$10,000 operating costs
FY 2017-2018 Capital Budget	Public Facilities	Public Facilities	Additions and Upgrades to Fire Stations	\$3,000-\$10,000 operating costs

\*\*These costs are estimates and more accurate figures are dependent upon the size and type of building either renovated or built

## Equipment Aging Schedule for Units Assigned to Parks & Facilities Garage

2015/2016 proposed 5 year CIP

*updated as of 11/2014*

Vehicle/Equip #	Description	Year	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25
<b>Trucks:</b>												
39 TOL	Ford F800 Dump	1996	19									
63 TOL	GMC 3500	1999	16									
37 TOL	GMC 3500	2003	12	13								
38 TOL	Ford F550	2004	11	12	13							
70 TOL	Ford F250	2006	9	10	11	12	13	14	15	16	17	18
53 TOL	Ford F450	2007	8	9	10	11	12	13	14	15	16	17
64 TOL	Ford F250	2007										
68 TOL	Ford F550	2007	8	9	10	11	12	13	14	15	16	17
75 TOL	3/4 Ton Van	2008	7	8	9	10	11					
55 TOL	Ford F450	2011	5	6	7	8	9	10	11	12	13	14
61 TOL	Ford F250 (mechanics truck)	2013	3	4	5	6	7	8	9	10	11	12
<b>Scheduled Replacements:</b>												
39 TOL	Ford F800 Dump	2015	new	1	2	3	4	5	6	7	8	9
63TOL	Ford F450	2015	new	1	2	3	4	5	6	7	8	9
37 TOL	GMC 3500	2016		new	1	2	3	4	5	6	7	8
38 TOL	Ford F550	2017			new	1	2	3	4	5	6	7
75 TOL	3/4 Ton Van	2019					new	1	2	3	4	5
<b>Equipment:</b>												
	Ford Tractor	1970	35	36	37	38	39	40	41	42	43	44
	Sweepstar	1991	24	25	26	27	28	29	30	31	32	33
	Easy Rake	1998	17	18	19	20	21	22	23	24	25	26
	Lazer Lawnmower	1999	16	17	18	19	20	21	22	23	24	25
	Gravelly Snow Blower	1999	16	17	18	19	20	21	22	23	24	25
	Gravelly Snow Blower	1999	16	17	18	19	20	21	22	23	24	25
	John Deere Tractor	2001	14	15	16	17	18	19	20	21	22	23
	Easy Rake	2001	14	15	16	17	18	19	20	21	22	23
	Skidsteer New Holland180	2002	13	14	15	16	17					
	4000 Lawnmower	2003	12	13	14							
	Easy Rake	2005	11									
	Lazer Lawnmower	2005	11	12	13	14	15	16	17	18	19	20
	Gravelly Snow Blower	2005	11	12	13	14	15	16	17	18	19	20
	Cat Loader	2006	10	11	12	13	14	15	16	17	18	19
	Gravelly Snow Blower	2007	9	10	11	12	13	14	15	16	17	18
	Lazer Lawnmower	2007	9	10	11	12	13	14	15	16	17	18
	Kubota tractor	2007	9	10	11	12	13	14	15	16	17	18
	4000 Lawnmower	2007	9	10	11	12	13	14	15	16	17	18
	Line Painter	2008	10	11	12	13	14	15	16	17	18	19
	Skidsteer New Holland 170	2010	5	6	7	8	9	10	11	12	13	14
	580 Mower #1	2010	5	6	7	8	9	10	11	12	13	14
	Ventrix mower/thrower	2013	4	5	6	7	8	9	10	11	12	13
	ExMark Lazer Lawnmower	2014	2	3	4	5	6	7	8	9	10	11
	ExMark Lazer Lawnmower	2014	2	3	4	5	6	7	8	9	10	11
	ExMark Lazer Lawnmower	2014	2	3	4	5	6	7	8	9	10	11
	ExMark Lazer Lawnmower	2014	2	3	4	5	6	7	8	9	10	11
<b>Scheduled Replacements:</b>												
	Easy Rake	2015	new	1	2	3	4	5	6	7	8	9
	4000 Lawnmower	2017			new	1	2	3	4	5	6	7
	Skidsteer New Holland180						new	1	2	3	4	5
				recommended end of service				3 years past recommended end of service				
				1 year past recommended end of service				4+ years recommended end of service				
				2 years past recommended end of service				scheduled for replacement				

### Equipment Aging Schedule for Units Assigned to Highway Garage

2015/2016 proposed 5 year CIP

*updated as of 11/2014*

Vehicle/Equip #	Description	Year	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25
<b>Trucks:</b>												
29 TOL	Mack Dump (winter use only)	1991										
30 TOL	Mack Dump (winter use only)	1993										
24 TOL	Mack Dump (winter use only)	1994										
11 TOL	Ford F-150 P/U (no replacment)	1996										
28 TOL	Ford Dump (back-up truck)	1997										
6 TOL	Freightliner Lo-Pro Dump	2000	15	16	17	18	19					
12 TOL	International 4700 (Tree Truck)	2000	15	16	17	18	19	20	21	22	23	24
5 TOL	Ford F250 (transferred from Parks)	2002	13	14	15	16	17	18	19	20	21	22
8 TOL	Ford Utility	2003	12	13	14							
9 TOL	Ford F250 (no replacement)	2003										
23 TOL	10 Wheel Dump	2004										
33 TOL	Mack Dump	2005	10	11	12	13						
2 TOL	Ford F250 P/U	2006	9	10	11	12	13	14	15	16	17	18
25 TOL	Ford D-550 Dump	2007	8	9	10							
34 TOL	Mack Dump	2008	7	8	9	10	11	12	13	14	15	16
27 TOL	International 7400	2008	7	8	9	10	11	12	13	14	15	16
31 TOL	International 7400	2009	6	7	8	9	10	11	12	13	14	15
26 TOL	International 7400	2012	4	5	6	7	8	9	10	11	12	13
32 TOL	International 7400	2012	4	5	6	7	8	9	10	11	12	13
35 TOL	International 7400	2014	2	3	4	5	6	7	8	9	10	11
<b>Scheduled Replacements:</b>												
25 TOL	Ford D-550 Dump	2017			new	1	2	3	4	5	6	7
8 TOL	Ford Utility	2017			new	1	2	3	4	5	6	7
33 TOL	International 7400	2018				new	1	2	3	4	5	6
6 TOL	Ford F-550 1Ton	2019					new	1	2	3	4	5
<b>Heavy Equipment:</b>												
17 TOL	Cat Grader	1972	42	43	44	45	46	47				
	Dyno Pack Roller	1988	26	27	28							
7 TOL	Vac-All	2000	14	15	16	17	18	19	20	21	22	23
22 TOL	Cat Backhoe	2002	12	13								
20 TOL	Cat 938 Loader	2002	12	13	14	15	16	17	18	19	20	21
19 TOL	Elgin Sweeper	2003	11	12	13	refurbish						
	Paver (used)	2007	7	8	9	10	11	12	13	14	15	16
21 TOL	Roadside Mower	2010	4	5	6	7	8	9	10	11	12	13
	Hyundai Excavator 4500	2011	4	5	6	7	8	9	10	11	12	13
16 TOL	Cat Loader 921E	2014										
<b>Scheduled Replacements:</b>												
22 TOL	Cat Backhoe	2016		new	1	2	3	4	5	6	7	8
	Dyno Pack Roller	2017			new	1	2	3	4	5	6	7
19 TOL	Elgin Sweeper	refurbish				new	1	2	3	4	5	6
			recommended end of service					3 years past recommended end of service				
			1 year past recommended end of service					4 years or more past recommended end of service				
			2 years past recommended end of service					scheduled for replacement				

**5-YEAR CAPITAL IMPROVEMENT PLAN BUDGET SUMMARIES**

**YEAR 1: FY 2015-2016**

**YEAR 2: FY 2016-2017**

**YEAR 3: FY 2017-2018**

**YEAR 4: FY 2018-2019**

**YEAR 5: FY 2019-2020**



**FIVE YEAR CAPITAL IMPROVEMENT PLAN**  
**BUDGET SUMMARIES FOR FISCAL YEARS 2015-2016 THROUGH 2019-2020**  
*Italic indicates the recurring projects*

PROJECT SUMMARY DESCRIPTIONS	Project Cost	Existing Funds for next budget	1 FY 2015-2016	2 FY 2016-2017	3 FY 2017-2018	4 FY 2018-2019	5 FY 2019-2020	Funding Totals FY 2016-2020
<b>TOWN ADMINISTRATION</b>								
Town Administration								
<i>Replacement of Light Duty Vehicles</i>	104,040		23,263	21,368	19,803	19,803	19,803	104,040
Replacement of Asst. Public Safety Director Vehicle	70,000			70,000				70,000
<i>Board of Education Vehicles</i>	31,000			31,000				31,000
Information Technology Improvements	15,000	15,000						15,000
WPCA Facility Plan	64,300	64,300						64,300
Town Wide VOIP System	250,000			250,000				250,000
<b>SUBTOTAL TOWN ADMINISTRATION</b>	<b>534,340</b>	<b>79,300</b>	<b>23,263</b>	<b>372,368</b>	<b>19,803</b>	<b>19,803</b>	<b>19,803</b>	<b>534,340</b>
<b>BOARD OF EDUCATION</b>								
Tolland Intermediate School								
Master Fire Alarm Control Panel	28,000		28,000					28,000
Gym Door Removal	15,000			15,000				15,000
Remove and Replace Asbestos Tiles	438,840				438,840			438,840
Roof Replacement	1,360,755				1,360,755			1,360,755
Ceiling Tile Replacement	318,000				318,000			318,000
Tolland Middle School								
Gym Door Removal	15,000			15,000				15,000
Fire Alarm System	36,067				36,067			36,067
Renovation of 6 Science Labs	1,060,000				1,060,000			1,060,000
Roof Replacement	186,648				186,648			186,648
Ceiling Tile Replacement	318,000				318,000			318,000
Replacement of Science Lab Furniture	36,380				36,380			36,380
Birch Grove Primary School								
Extension of Existing Sidewalk	26,281		26,281					26,281
Soccer Field Chain Link Fence	17,000			17,000				17,000
Doors and Frames	100,000				100,000			100,000
Condensing Unit Replacements	132,905				132,905			132,905
Tolland High School								
All Weather Track Resurfacing	120,000				120,000			120,000
District Wide								
School Technology Plan	1,692,820		748,360		944,460			1,692,820
School Security Plan	1,758,849	414,863	409,656		934,330			1,758,849
Replace Carpeting	60,000				60,000			60,000
Replace Boiler in BOE Administrative Office Building	40,000					40,000		40,000
<b>SUBTOTAL BOARD OF EDUCATION</b>	<b>7,760,545</b>	<b>414,863</b>	<b>1,212,297</b>	<b>47,000</b>	<b>6,046,385</b>	<b>40,000</b>	<b>0</b>	<b>7,760,545</b>

**FIVE YEAR CAPITAL IMPROVEMENT PLAN  
BUDGET SUMMARIES FOR FISCAL YEARS 2015-2016 THROUGH 2019-2020**

*Italics indicates the recurring projects*

<b>PROJECT SUMMARY DESCRIPTIONS</b>	<b>Project Cost</b>	<b>Existing Funds</b>	<b>1 FY 2015-2016</b>	<b>2 FY 2016-2017</b>	<b>3 FY 2017-2018</b>	<b>4 FY 2018-2019</b>	<b>5 FY 2019-2020</b>	<b>Funding Totals FY 2016-2020</b>
<b>CAPITAL EQUIPMENT</b>								
<b>Capital Equipment</b>								
Ballfield Groomer	17,500		17,500					17,500
F550 Dump Truck	58,000		58,000					58,000
Replacement of Truck #63	58,000		58,000					58,000
Replacement of CAT Backhoe	140,000			140,000				140,000
Replacement of 2003 Dump Truck	58,000			58,000				58,000
Lift for Highway Garage	65,000			65,000				65,000
Replacement of Pavement Roller	16,500				16,500			16,500
Replacement of 11' Toro 4000 Mower and Truck #25	121,000				121,000			121,000
Replacement of F550 Service Truck for Mechanics	68,000				68,000			68,000
Replacement of Truck #38	59,000					59,000		59,000
Replacement of Sweeper	50,000					50,000		50,000
Replacement of Truck #33	160,000					160,000		160,000
Replacement of Truck #6	68,000						68,000	68,000
Skid Steer	50,000						50,000	50,000
Replacement of 2008 Cargo Van	35,000						35,000	35,000
<b>SUBTOTAL CAPITAL EQUIPMENT</b>	<b>1,024,000</b>	<b>0</b>	<b>133,500</b>	<b>263,000</b>	<b>205,500</b>	<b>269,000</b>	<b>153,000</b>	<b>1,024,000</b>
<b>FIRE AND AMBULANCE</b>								
<b>Fire and Ambulance</b>								
<i>Contribution to Emergency Services Equipment Reserve</i>								
Refurbish 1994 Engine Tanker ET340	90,000		90,000					90,000
Fire Gear	50,000		50,000					50,000
Replacement of Ambulance 540	270,000				270,000			270,000
Replacement of 2006 Service 240 First Response Vehicle	83,000					83,000		83,000
Replacement of Ambulance 640	270,000						270,000	270,000
<b>SUBTOTAL FIRE AND AMBULANCE</b>	<b>763,000</b>	<b>0</b>	<b>140,000</b>	<b>0</b>	<b>270,000</b>	<b>83,000</b>	<b>270,000</b>	<b>763,000</b>

**FIVE YEAR CAPITAL IMPROVEMENT PLAN  
BUDGET SUMMARIES FOR FISCAL YEARS 2015-2016 THROUGH 2019-2020**

*Italics indicated recurring projects*

PROJECT SUMMARY DESCRIPTIONS	Project Cost	Existing Funds	1 FY 2015-2016	2 FY 2016-2017	3 FY 2017-2018	4 FY 2018-2019	5 FY 2019-2020	Funding Totals FY 2016-2020
<b>PARKS AND RECREATION</b>								
Parks and Recreation								
Recreation Center Heating System	76,000		76,000					76,000
Construction of Field at Cross Farms	90,000		90,000					90,000
<b>SUBTOTAL PARKS AND RECREATION</b>	<b>166,000</b>	<b>0</b>	<b>166,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>166,000</b>
<b>PUBLIC FACILITIES</b>								
Public Facilities								
Station 140 Roof	35,000		35,000					35,000
Renovation of Board of Education Building	30,000		30,000					30,000
<i>Pollution Abatement Funding</i>	<i>190,017</i>	<i>166,247</i>	<i>23,770</i>					<i>190,017</i>
New Public Works Garage	1,637,460		1,442,460	195,000				1,637,460
Replacement of Old Elevator Shaft	50,000			50,000				50,000
Sidewalk at Cross Farms Park	20,000			20,000				20,000
Additions & Upgrades to Fire Stations	1,166,000				1,166,000			1,166,000
Boiler for Jail and Trooper Office	25,000						25,000	25,000
<b>SUBTOTAL PUBLIC FACILITIES</b>	<b>3,153,477</b>	<b>166,247</b>	<b>1,531,230</b>	<b>265,000</b>	<b>1,166,000</b>	<b>0</b>	<b>25,000</b>	<b>3,153,477</b>
<b>PUBLIC WORKS</b>								
Public Works								
<i>Tree Trimming</i>	<i>110,546</i>		<i>39,715</i>	<i>68,273</i>				<i>107,988</i>
<b>SUBTOTAL PUBLIC WORKS</b>	<b>110,546</b>	<b>0</b>	<b>39,715</b>	<b>68,273</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>107,988</b>
<b>STREETS AND ROADS</b>								
Construction and Reconstruction								
<i>Drainage Construction and Design</i>	<i>500,000</i>		<i>100,000</i>	<i>100,000</i>	<i>100,000</i>	<i>100,000</i>	<i>100,000</i>	<i>500,000</i>
Pavement Management								
Road Improvements 11/2012 referendum	5,000,000	5,000,000						5,000,000
<i>Various Roads</i>	<i>3,720,588</i>		<i>338,861</i>	<i>631,727</i>	<i>750,000</i>	<i>1,000,000</i>	<i>1,000,000</i>	<i>3,720,588</i>
Parks and Recreation Parking	75,912		75,912					75,912
Parent Drop-off	187,492		187,492					187,492
<b>SUBTOTAL STREETS AND ROADS</b>	<b>9,483,992</b>	<b>5,000,000</b>	<b>702,265</b>	<b>731,727</b>	<b>850,000</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>9,483,992</b>
<b>CIP GRAND TOTALS</b>	<b>22,995,900</b>	<b>5,660,410</b>	<b>3,948,270</b>	<b>1,747,368</b>	<b>8,557,688</b>	<b>1,511,803</b>	<b>1,567,803</b>	<b>22,993,342</b>

# **YEAR 1**

**2015 – 2016**

**YEAR 1 CAPITAL BUDGET SUMMARY**

**FISCAL YEAR 2015-2016**

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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	Funding Totals
<b>PROJECTED AVAILABILITY OF CAPITAL FUNDS</b>	<b>3,581,110</b>	<b>183,814</b>	<b>108,000</b>	<b>15,000</b>	<b>1,510,692</b>	<b>0</b>	<b>115,715</b>	<b>338,861</b>	<b>704,828</b>	<b>0</b>	<b>469,470</b>	<b>0</b>	<b>0</b>	<b>831,360</b>	<b>7,858,850</b>
<b>TOWN ADMINISTRATION</b>															
Town Administration	0	23,263	0	0	0	0	0	0	0	0	0	0	0	0	23,263
<b>BOARD OF EDUCATION</b>															
Birch Grove Primary	0	26,281	0	0	0	0	0	0	0	0	0	0	0	0	26,281
Tolland High School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tolland Intermediate School	0	28,000	0	0	0	0	0	0	0	0	0	0	0	0	28,000
Tolland Middle School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
District Wide	414,863	0	0	0	204,828	0	0	0	204,828	0	0	0	0	748,360	1,572,879
<b>CAPITAL EQUIPMENT</b>															
Capital Equipment	0	17,500	58,000	0	0	0	0	0	0	0	0	0	0	58,000	133,500
<b>FIRE AND AMBULANCE</b>															
Fire and Ambulance	0	0	0	0	0	0	0	0	0	140,000	0	0	0	0	140,000
<b>PARKS AND RECREATION</b>															
Parks and Recreation	0	0	50,000	15,000	0	0	76,000	0	0	0	0	0	0	25,000	166,000
<b>PUBLIC FACILITIES</b>															
Public Facilities	166,247	88,770	0	0	942,460	0	0	0	500,000	0	0	0	0	0	1,697,477
<b>PUBLIC WORKS</b>															
Public Works	0	0	0	0	0	0	39,715	0	0	0	0	0	0	0	39,715
<b>STREETS AND ROADS</b>															
Construction and Reconstruction	0	0	0	0	100,000	0	0	0	0	0	0	0	0	0	100,000
Pavement Management	3,000,000	0	0	0	263,404	0	0	338,861	0	0	0	0	0	0	3,602,265
<b>SUMMARY PROJECT TOTALS</b>	<b>3,581,110</b>	<b>183,814</b>	<b>108,000</b>	<b>15,000</b>	<b>1,510,692</b>	<b>0</b>	<b>115,715</b>	<b>338,861</b>	<b>704,828</b>	<b>0</b>	<b>140,000</b>	<b>0</b>	<b>0</b>	<b>831,360</b>	<b>7,529,380</b>
<b>FUNDING SOURCE VARIANCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>329,470</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>329,470</b>

FUNCTION	ACTIVITY		PROGRAM													CODE	
FY 2015-2016 Capital Budget - Year 1	Town Administration		Town Administration													2000-00	
Project Description	Estimated Project Cost	CAPITAL BUDGET											FUNDING SOURCES		Funding Totals		
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Hicks Trust	Unall Capital Reserve		Other Funding Sources/ Appr Bonds	
<b>Replacement of Light Duty Vehicles - To Reserve for Current Year Depreciation Funds for municipal vehicle replacement.</b>  <b>List of Town Vehicles:</b> 2003 Dodge Durango - Recreation 2006 Jeep Liberty - Assessor 2006 Jeep Grand Cherokee - Facilities Supervisor 2006 Town and Country Van - Elderly 2007 Jeep Liberty - Pool 2010 F-150 Pickup Truck - Canine 2010 Ford Expedition - Fire Marshal 2010 Ford Explorer - Pool 2013 Ford Explorer - Building Inspection 2013 F250 Pickup Truck - Highway 2013 F250 Pickup Truck - Parks 2015 Ford Explorer - Town Manager 2015 Ford Expedition - Public Works	23,263		23,263														23,263
<b>TOTAL TOWN ADMINISTRATION</b>	23,263	0	23,263	0	0	0	0	0	0	0	0	0	0	0	0	0	23,263

FUNCTION	ACTIVITY		PROGRAM													CODE	
FY 2015-2016 Capital Budget - Year 1	Board of Education		Birch Grove Primary													2010-01	
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	Hicks Trust		Unall Capital Reserve	Other Funding Sources/ Appr Bonds	
<b>Extension of Existing Sidewalk</b> At this time we can only off load or load from 8 school buses at a time in front of BGS. We can cut that time in half by installing a new 12 ft wide x 212 ft long sidewalk paralleling the main access roadway and connecting it to the existing sidewalk. This will get the children in the school or home faster and save energy in the long run. To do this, 4 young trees (planted 1999) will have to be relocated and possibly 2 low retaining walls built paralleling the new sidewalk (12' x 212' = 2,544 sq ft @ \$4.12/ sq ft). BGS repair and replacement of trench drain tiles and concrete walkway and patio.	26,281		26,281														26,281
<b>TOTAL BIRCH GROVE PRIMARY</b>	26,281	0	26,281	0	0	0	0	0	0	0	0	0	0	0	0	0	26,281

FUNCTION FY 2015-2016 Capital Budget - Year 1	ACTIVITY Board of Education		PROGRAM Tolland High School													CODE 2010-07
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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	
<b>NO NEW FY 2015-2016 PROJECTS FOR TOLLAND HIGH SCHOOL</b>																
<b>TOTAL TOLLAND HIGH SCHOOL</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0



FUNCTION FY 2015-2016 Capital Budget - Year 1	ACTIVITY Board of Education	PROGRAM Tolland Intermediate School														CODE 2010-02
		CAPITAL BUDGET							FUNDING SOURCES							Funding Totals
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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	Funding Totals
<b>Master Fire Alarm Control Panel</b> The existing master fire panel #ESP-2 that was installed in 2003 will no longer be supported by Edwards Fire System Co. (due to lack of available parts). A new model ESP-3 addressable fire alarm panel and devices needs to be installed at TIS. It has been suggested by Red Hawk Security Co. that by reusing the existing field devices (smoke detectors and pull stations) and wiring that runs throughout the building that will help lower our upfront cost. Spare motherboard, keyboard and associated boards for fire control panel.	28,000		28,000													28,000
<b>TOTAL TIS</b>	28,000	0	28,000	0	0	0	0	0	0	0	0	0	0	0	0	28,000

FUNCTION FY 2015-2016 Capital Budget - Year 1	ACTIVITY Board of Education		PROGRAM Tolland Middle School													CODE 2010-04
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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	
NO NEW FY 2015-2016 PROJECTS FOR TOLLAND MIDDLE SCHOOL																
TOTAL TOLLAND MIDDLE SCHOOL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

FUNCTION	ACTIVITY											PROGRAM				CODE	
FY 2015-2016 Capital Budget - Year 1	Board of Education											District Wide				2010-05	
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	LOICP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds		
<b>School Security Plan - year two of four year plan</b>	<b>1,758,849</b>	414,863				204,828				204,828							<b>824,519</b>
THS - \$119,104																	
TMS - \$93,303																	
TIS - \$83,969																	
BGS - \$113,280																	
<b>School Technology Plan</b>	<b>1,692,820</b>																<b>748,360</b>
Per five-year technology plan																	
Years 1 and 2 - lease finance (\$706,000)																	
Years 3-5 - bonding (\$891,000)																	
Total project (\$1,597,000)																	
Includes 6% - design fees (\$95,820)																	
Bond share (\$53,460)																	
Lease share (\$42,360)																	
<b>TOTAL DISTRICT WIDE</b>	<b>3,451,669</b>	414,863	0	0	0	204,828	0	0	0	204,828	0	0	0	0	0	748,360	<b>1,572,879</b>

FUNCTION FY 2015-2016 Capital Budget - Year 1	ACTIVITY Capital Equipment										PROGRAM Capital Equipment					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	CAPITAL BUDGET					FUNDING SOURCES				
LOCIP Grant									TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds			
<b>Parks Department:</b>																		
<b>Replacement of Truck #63</b> Replacement of 1999 GMC truck which will be sixteen years old.	58,000			58,000													58,000	
<b>F550 Dump Truck</b> New truck with plow and sander to be used for the cemeteries and Town facilities. Other funding sources to be provided from the Cemetery Fund.	58,000																58,000	
<b>Ballfield Groomer</b> Replacement of 1999 ballfield groomer.	17,500		17,500														17,500	
<b>TOTAL CAPITAL EQUIPMENT</b>	<b>133,500</b>	<b>0</b>	<b>17,500</b>	<b>58,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>58,000</b>	<b>133,500</b>	

FUNCTION	ACTIVITY	PROGRAM														CODE	
FY 2015-2016 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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/Appr Bonds		
<b>Refurbishment of ET-340</b> Refurbish ET340, a 1994 Engine Tank. This truck will need pump and tank overhaul to extend the trucks life expectancy. This truck will also have all of the mechanical components inspected and if necessary repaired (the engine, transmission, brakes, suspension and radiator). Any necessary body work will be completed to eliminate electrolysis on the body and frame. This truck is located out at Station 340 on Gehring Road.	90,000												90,000				90,000
<b>Fire Gear</b>	50,000												50,000				50,000
<b>Contribution to Emergency Services Equipment Reserve</b> Contributions to the ambulance fund from operations, net of expenses, average approximately \$200,000 per year. Funds are accumulated within a reserve account in this fund to be used towards the replacement of ambulances as well as yearly fire/ambulance equipment as identified in the Capital Improvements Plan. As the projects are scheduled, funds are reallocated from this reserve account to the accounts where the expenditures are needed.																	
<b>TOTAL FIRE AND AMBULANCE</b>	<b>140,000</b>	0	0	0	0	0	0	0	0	0	0	0	140,000	0	0	0	140,000

FUNCTION	ACTIVITY	PROGRAM														CODE	
FY 2015-2016 Capital Budget - Year 1	Parks and Recreation	Parks and Recreation														2040-00	
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES														Funding Totals	
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/Bonds	Refer Notes/Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds		
<b>Recreation Center Heating System</b> Replacement of current system which is highly inefficient. The new system will be located in the recreation center and will consist of: Three propane boilers connected to existing heat pipes in hallway of building. Pump wiring and controls will be installed. Currently we pay approximately \$27,000 a year in propane cost which is estimated can be reduced by 30-40 percent with a more efficient system.	76,000							76,000									76,000
<b>Construction of Field at Cross Farms</b> To construct a field at Cross Farms for the Tolland Little League. Part of this money will be used to construct a splash pad at Cross Farms.	90,000			50,000	15,000											25,000	90,000
<b>TOTAL PARKS AND RECREATION</b>	<b>166,000</b>	0	0	50,000	15,000	0	0	76,000	0	0	0	0	0	0	0	25,000	<b>166,000</b>

FUNCTION FY 2015-2016 Capital Budget - Year 1	ACTIVITY Public Facilities	PROGRAM Public Facilities														CODE 2050-00	
		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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds			
<b>Station 140 Roof</b> Removal of 20 year old shingles and random sheets of plywood and replacement with new plywood and 30 year life asphalt shingle roof at Station 140.			35,000														35,000
<b>Pollution Abatement Funding</b> This is the final payment due.	190,017	166,247	23,770														190,017
<b>Renovation to Board of Education Building</b> It is assumed that the Board of Education will be turning the BOE Administration office over to the Town. This expenditure will allow for minimal upgrades to the building. There will in the immediate future be the need for a new boiler and if the building is to be retrofitted for co-working space, additional money will be required.	30,000		30,000														30,000
<b>Public Works Garage Renovations</b> STEAP grant \$500,000 and \$942,460 funding in FY 15-16 and \$195,000 in FY 16-17. This will provide for the demolition of the existing metal frame portion of the building, replacement with a longer metal frame building, a wash bay, hookup to water and sewer system and lunch room for employees.	1,637,460					942,460				500,000							1,442,460
<b>TOTAL PUBLIC FACILITIES</b>	<b>1,892,477</b>	<b>166,247</b>	<b>88,770</b>	<b>0</b>	<b>0</b>	<b>942,460</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>500,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,697,477</b>

FUNCTION	ACTIVITY														PROGRAM	CODE
FY 2015-2016 Capital Budget - Year 1	Public Works														Tree Trimming	2055-00
Project Description	Estimated Project Cost	CAPITAL BUDGET							FUNDING SOURCES							Funding Totals
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/Bonds	Refer Notes/Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Hicks Trust	Unall Capital Reserve	Other Funding Sources/Appr Bonds	
<b>Tree Trimming</b> Proactive tree trimming program to address the major areas of trees that need trimming/removal in order to reduce the impact of future storm related damages and power outages.	39,715							39,715								39,715
<b>TOTAL PUBLIC WORKS</b>	39,715	0	0	0	0	0	0	39,715	0	0	0	0	0	0	0	39,715



FUNCTION	ACTIVITY															PROGRAM	CODE
FY 2015-2016 Capital Budget - Year 1	Streets and Roads															Construction and Reconstruction	2060-00
Project Description	Estimated Project Cost	CAPITAL BUDGET					FUNDING SOURCES									Funding Totals	
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/Bonds	Refer Notes/Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds		
<b>Drainage Construction and Design</b> Funds for drainage replacement and design, repairs and improvements to all or portions of certain town roads identified by the pavement management system. This includes replacement of 15 inch culverts to the proper size to stop the water from going over the road .	100,000					100,000											100,000
<b>TOTAL CONSTRUCTION</b>	100,000	0	0	0	0	100,000	0	0	0	0	0	0	0	0	0	0	100,000

FUNCTION	ACTIVITY															PROGRAM	CODE
FY 2015-2016 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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds		
<b>Pavement Management</b> Roads will be repaired according to the automated pavement management system recommendations. The process includes a variety of techniques ranging from crack sealing, chip sealing and thin overlay to total reconstruction.	338,861								338,861							338,861	
<b>Road Improvements</b> Bond referendum was approved 11/06/2012. Bond referendum for road improvements over the next five years pursuant to the Town's Debt Management Plan. \$1 million of debt will be issued each year. This is year three.  Debt Management Plan: Year One: FY 2013/2014 - \$1,000,000 Year Two: FY 2014/2015 - \$1,000,000 Year Three: FY 2015/2016 - \$1,000,000 Year Four: FY 2016/2017 - \$1,000,000 Year Five: FY 2017/2018 - \$1,000,000	5,000,000	3,000,000														3,000,000	
<b>Recreation and Community Center Parking</b> Expand the parking necessary for recreation programs at the community center as well as to accommodate relocation of the polling location to this facility.	75,912					75,912										75,912	
<b>TIS Parent Drop-off</b> A new parent drop-off area is required due to the conversion of Parker School to Elderly Housing	187,492					187,492										187,492	
<b>TOTAL PAVEMENT MANAGEMENT</b>	5,602,265	3,000,000	0	0	0	263,404	0	0	338,861	0	0	0	0	0	0	3,602,265	

# **YEAR 2**

# **2016 – 2017**

**YEAR 2 CAPITAL BUDGET SUMMARY  
FISCAL YEAR 2016-2017**

YEAR 2 CAPITAL BUDGET FUNDING CATEGORIES	CAPITAL BUDGET FUNDING SOURCES														
	Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	Funding Totals
<b>PROJECTED AVAILABILITY OF CAPITAL FUNDS</b>	<b>4,190,820</b>	<b>247,368</b>	<b>65,000</b>	<b>0</b>	<b>977,014</b>	<b>0</b>	<b>118,273</b>	<b>339,713</b>	<b>0</b>	<b>0</b>	<b>566,470</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,504,658</b>
<b>TOWN ADMINISTRATION</b>															
Town Administration	0	122,368	0	0	250,000	0	0	0	0	0	0	0	0	0	372,368
<b>BOARD OF EDUCATION</b>															
Birch Grove Primary	0	17,000	0	0	0	0	0	0	0	0	0	0	0	0	17,000
Tolland Intermediate School	0	15,000	0	0	0	0	0	0	0	0	0	0	0	0	15,000
Tolland Middle School	0	15,000	0	0	0	0	0	0	0	0	0	0	0	0	15,000
Tolland High School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
District Wide	748,360	0	0	0	0	0	0	0	0	0	0	0	0	0	748,360
<b>CAPITAL EQUIPMENT</b>															
Capital Equipment	0	58,000	65,000	0	140,000	0	0	0	0	0	0	0	0	0	263,000
<b>FIRE AND AMBULANCE</b>															
Fire and Ambulance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>PARKS AND RECREATION</b>															
Parks and Recreation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>PUBLIC FACILITIES</b>															
Public Facilities	1,442,460	20,000	0	0	195,000	0	50,000	0	0	0	0	0	0	0	1,707,460
<b>PUBLIC WORKS</b>															
Public Works	0	0	0	0	0	0	68,273	0	0	0	0	0	0	0	68,273
<b>STREETS AND ROADS</b>															
Construction and Reconstruction	0	0	0	0	100,000	0	0	0	0	0	0	0	0	0	100,000
Pavement Management	2,000,000	0	0	0	292,014	0	0	339,713	0	0	0	0	0	0	2,631,727
<b>SUMMARY PROJECT TOTALS</b>	<b>4,190,820</b>	<b>247,368</b>	<b>65,000</b>	<b>0</b>	<b>977,014</b>	<b>0</b>	<b>118,273</b>	<b>339,713</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,938,188</b>
<b>FUNDING SOURCE VARIANCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>566,470</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>566,470</b>

FUNCTION FY 2016-2017 Capital Budget - Year 2	ACTIVITY Town Administration	PROGRAM Town Administration														CODE 2000-00
		CAPITAL BUDGET FUNDING SOURCES														Funding Totals
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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	Funding Totals
<b>Replacement of Light Duty Vehicles - To Reserve for Current Year Depreciation Funds for municipal vehicle replacement.</b>	<b>21,368</b>		<b>21,368</b>													<b>21,368</b>
<b>List of Town Vehicles:</b>																
2003 Dodge Durango - Recreation																
2006 Jeep Liberty - Assessor																
2006 Jeep Grand Cherokee - Facilities Supervisor																
2006 Town and Country Van - Elderly																
2010 F-150 Pickup Truck - Canine																
2010 Ford Expedition - Fire Marshal																
2010 Ford Explorer - Pool																
2013 Ford Explorer - Building Inspection																
2013 F250 Pickup Truck - Highway																
2013 F250 Pickup Truck - Parks																
2015 Ford Explorer - Town Manager																
2015 Ford Expedition - Public Works																
2016 Asst Public Safety Director	<b>40,000</b>		<b>40,000</b>													<b>40,000</b>
<b>Assistant Public Safety Director Vehicle</b>	<b>30,000</b>		<b>30,000</b>													<b>30,000</b>
Equipment for the vehicle used by the Assistant Public Safety Director such as lights, sirens, computer equipment, etc.																
<b>Replacement of Board of Education Vehicles</b>	<b>31,000</b>		<b>31,000</b>													<b>31,000</b>
Replacement of 1996 Jeep Grand Cherokee with 2016 cargo van for proposed combined facilities unit.																
<b>Town Wide VOIP System</b>	<b>250,000</b>					<b>250,000</b>										<b>250,000</b>
New phone system and connection for Town and Board of Education (includes funding for wiring)																
<b>TOTAL TOWN ADMINISTRATION</b>	<b>372,368</b>	<b>0</b>	<b>122,368</b>	<b>0</b>	<b>0</b>	<b>250,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>372,368</b>

FUNCTION	ACTIVITY	PROGRAM														CODE
FY 2016-2017 Capital Budget - Year 2	Board of Education	Birch Grove Primary														2010-01
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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	
<b>Soccer Field Chain Link Fence</b> Add on to the existing 4 ft high fence that was installed in 1999 for safety reasons. This large grassy area (soccer field) is used by first and second graders. The additional 630 ft of chain link fencing will make monitoring children's movement safer and easier. The new fence will require two 8 ft wide gates for equipment and/or ambulances.	17,000		17,000													17,000
<b>TOTAL BIRCH GROVE PRIMARY</b>	17,000	0	17,000	0	0	0	0	0	0	0	0	0	0	0	0	17,000

FUNCTION FY 2016-2017 Capital Budget - Year 2	ACTIVITY Board of Education		PROGRAM Tolland Intermediate School													CODE 2010-02	
	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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	Funding Totals
<b>Gym Door Removal</b> Remove the large bi-folding electronically operated gym door. The gym door was installed in 1973 and is 20'6" H x 72' L and will be replaced with an electric "roll down curtain".	15,000		15,000														15,000
<b>TOTAL FOR TIS</b>	15,000	0	15,000	0	0	0	0	0	0	0	0	0	0	0	0	0	15,000

FUNCTION		ACTIVITY							PROGRAM							CODE	
FY 2016-2017 Capital Budget - Year 2		Board of Education							Tolland Middle School							2010-03	
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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds		
<b>Gym Door Removal</b> Remove hydraulically/chain operated large bi-folding gym door (installed 1966). The door is 20' x 88' and there are 24 panels that make up this door. We will replace it with an electric operated "roll down curtain".	15,000		15,000														15,000
<b>TOTAL TOLLAND MIDDLE SCHOOL</b>	15,000	0	15,000	0	0	0	0	0	0	0	0	0	0	0	0	0	15,000



FUNCTION FY 2016-2017 Capital Budget - Year 2	ACTIVITY Board of Education	PROGRAM Tolland High School														CODE 2010-04
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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	
<b>NO NEW FY 2016-2017 PROJECTS FOR TOLLAND HIGH SCHOOL</b>																
<b>TOTAL TOLLAND HIGH SCHOOL</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

FUNCTION	ACTIVITY		PROGRAM													CODE
FY 2016-2017 Capital Budget - Year 2	Board of Education		District Wide													2010-05
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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	Funding Totals
<b>School Technology Plan</b> Per five-year technology plan Years 1 and 2 - lease finance (\$706,000) Years 3-5 - bonding (\$891,000) Total project (\$1,597,000) Includes 6% - design fees (\$95,820) Bond share (\$53,460) Lease share (\$42,360)	1,692,820	748,360														748,360
<b>TOTAL DISTRICT WIDE</b>	1,692,820	748,360	0	0	0	0	0	0	0	0	0	0	0	0	0	748,360

FUNCTION FY 2016-2017 Capital Budget - Year 2	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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds		
Project Description																
Replacement of 2002 CAT Backhoe	140,000					140,000										140,000
Replacement of 2003 Dump Truck Replace 2003 dump truck with plow/sander for Parks	58,000		58,000													58,000
Lift for Highway Garage New lift for the big trucks at the highway garage.	65,000			65,000												65,000
<b>TOTAL CAPITAL EQUIPMENT</b>	<b>263,000</b>	<b>0</b>	<b>58,000</b>	<b>65,000</b>	<b>0</b>	<b>140,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>263,000</b>

FUNCTION	ACTIVITY														PROGRAM	CODE
FY 2016-2017 Capital Budget - Year 2	Fire and Ambulance														Fire and Ambulance	2030-00
Project Description	Estimated Project Cost	Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/Bonds	Refer Notes Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	Funding Totals
<p><b>NO NEW FY 2016-2017 PROJECTS FOR FIRE AND AMBULANCE</b></p> <p><b>Contribution to Emergency Services Equipment Reserve</b>  Contributions to the ambulance fund from operations, net of expenses, average approximately \$200,000 per year. Funds are accumulated within a reserve account in this fund to be used towards the replacement of ambulances as well as yearly fire/ambulance equipment as identified in the Capital Improvements Plan. As the projects are scheduled, funds are reallocated from this reserve account to the accounts where the expenditures are needed.</p>																
<b>TOTAL FIRE AND AMBULANCE</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

FUNCTION FY 2016-2017 Capital Budget - Year 2	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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	
<b>NO NEW FY 2016-2017 PROJECTS FOR PARKS AND RECREATION</b>																
<b>TOTAL PARKS AND RECREATION</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

FUNCTION FY 2016-2017 Capital Budget - Year 2	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	Hicks Trust		Unall Capital Reserve	Other Funding Sources/ Appr Bonds
<b>Replacement of Old Elevator Shaft</b> Upgrade of the old elevator cylinder and car in the Hicks Municipal building.	50,000							50,000								50,000
<b>New Public Works Garage</b> Build out of interior locker rooms, rest areas and bathrooms.	1,637,460	1,442,460				195,000										1,637,460
<b>New Sidewalk at Cross Farms Park</b>	20,000		20,000													20,000
<b>TOTAL PUBLIC FACILITIES</b>	<b>1,707,460</b>	<b>1,442,460</b>	<b>20,000</b>	<b>0</b>	<b>0</b>	<b>195,000</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,707,460</b>

FUNCTION FY 2016-2017 Capital Budget - Year 2		ACTIVITY Public Works	PROGRAM Tree Trimming													CODE 2055-00
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES														Funding Totals
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/Bonds	Refer Notes/Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	
<b>Tree Trimming</b> Proactive tree trimming program to address the major areas of trees that need trimming/removal in order to reduce the impact of future storm related damages and power outages.	68,273							68,273								68,273
<b>TOTAL PUBLIC WORKS</b>	68,273	0	0	0	0	0	0	68,273	0	0	0	0	0	0	0	68,273

FUNCTION FY 2016-2017 Capital Budget - Year 2	ACTIVITY Streets and Roads	PROGRAM Construction and Reconstruction														CODE 2060-00
		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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds		
<b>Drainage Construction and Design</b> Funds for drainage replacement, repairs and improvements to all or portions of certain town roads identified by the pavement management system	100,000					100,000										100,000
<b>TOTAL CONSTRUCTION</b>	100,000	0	0	0	0	100,000	0	0	0	0	0	0	0	0	0	100,000



FUNCTION	ACTIVITY											PROGRAM	CODE			
FY 2016-2017 Capital Budget - Year 2	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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	
<b>Pavement Management</b> Roads will be repaired according to the automated pavement management system recommendations. The process includes a variety of techniques ranging from crack sealing, chip sealing and thin overlay to total reconstruction.	631,727					292,014			339,713							631,727
<b>Road Improvements</b> Bond referendum was approved 11/06/2012. Bond referendum for road improvements over five years pursuant to the Town's Debt Management Plan. \$1 million of debt will be issued each year. This is year four.  Debt Management Plan: Year One: FY 2013/2014 - \$1,000,000 Year Two: FY 2014/2015 - \$1,000,000 Year Three: FY 2015/2016 - \$1,000,000 Year Four: FY 2016/2017 - \$1,000,000 Year Five: FY 2017/2018 - \$1,000,000	5,000,000	2,000,000														2,000,000
<b>TOTAL PAVEMENT MANAGEMENT</b>	5,631,727	2,000,000	0	0	0	292,014	0	0	339,713	0	0	0	0	0	0	2,631,727

# **YEAR 3**

## **2017 – 2018**

**YEAR 3 CAPITAL BUDGET SUMMARY**

**FISCAL YEAR 2017-2018**

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	LOICP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	Funding Totals
<b>PROJECTED AVAILABILITY OF CAPITAL FUNDS</b>	<b>2,572,879</b>	<b>68,000</b>	<b>36,303</b>	<b>0</b>	<b>765,919</b>	<b>5,436,359</b>	<b>118,273</b>	<b>339,713</b>	<b>0</b>	<b>1,523,121</b>	<b>753,470</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,614,037</b>
<b>TOWN ADMINISTRATION</b>															
Town Administration	0	0	19,803	0	0	0	0	0	0	0	0	0	0	0	19,803
<b>BOARD OF EDUCATION</b>															
Birch Grove Primary	0	0	0	0	132,905	100,000	0	0	0	0	0	0	0	0	232,905
Tolland Intermediate School	0	0	0	0	0	1,217,798	0	0	0	899,797	0	0	0	0	2,117,595
Tolland Middle School	0	0	0	0	0	1,013,771	0	0	0	623,324	0	0	0	0	1,637,095
Tolland High School	0	0	0	0	120,000	0	0	0	0	0	0	0	0	0	120,000
District Wide	1,572,879	0	0	0	0	1,938,790	0	0	0	0	0	0	0	0	3,511,669
<b>CAPITAL EQUIPMENT</b>															
Capital Equipment	0	68,000	16,500	0	121,000	0	0	0	0	0	0	0	0	0	205,500
<b>FIRE AND AMBULANCE</b>															
Fire and Ambulance	0	0	0	0	0	0	0	0	0	0	270,000	0	0	0	270,000
<b>PARKS AND RECREATION</b>															
Parks and Recreation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>PUBLIC FACILITIES</b>															
Public Facilities	0	0	0	0	0	1,166,000	0	0	0	0	0	0	0	0	1,166,000
<b>STREETS AND ROADS</b>															
Construction and Reconstruction	0	0	0	0	100,000	0	0	0	0	0	0	0	0	0	100,000
Pavement Management	1,000,000	0	0	0	292,014	0	118,273	339,713	0	0	0	0	0	0	1,750,000
<b>SUMMARY PROJECT TOTALS</b>	<b>2,572,879</b>	<b>68,000</b>	<b>36,303</b>	<b>0</b>	<b>765,919</b>	<b>5,436,359</b>	<b>118,273</b>	<b>339,713</b>	<b>0</b>	<b>1,523,121</b>	<b>270,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,130,567</b>
<b>FUNDING SOURCE VARIANCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>483,470</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>483,470</b>

FUNCTION	ACTIVITY															PROGRAM	CODE
FY 2017-2018 Capital Budget - Year 3	Town Administration															Town Administration	2000-00
Project Description	Estimated Project Cost	CAPITAL BUDGET										FUNDING SOURCES				Funding Totals	
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/Bonds	Refer Notes/Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds		
<b>Replacement of Light Duty Vehicles - To Reserve for Current Year Depreciation Funds for municipal vehicle replacement.</b>  <b>List of Town Vehicles:</b> 2003 Dodge Durango - Recreation 2006 Jeep Liberty - Assessor 2006 Jeep Grand Cherokee - Facilities Supervisor 2010 F-150 Pickup Truck - Canine 2010 Ford Expedition - Fire Marshal 2010 Ford Explorer - Pool 2013 Ford Explorer - Building Inspection 2013 F250 Pickup Truck - Highway 2013 F250 Pickup Truck - Parks 2015 Ford Explorer - Town Manager 2015 Ford Expedition - Public Works 2016 Asst Public Safety Director 2017 Mini-Van - Elderly	19,803			19,803												19,803	
<b>TOTAL TOWN ADMINISTRATION</b>	19,803	0	0	19,803	0	0	0	0	0	0	0	0	0	0	0	19,803	

FUNCTION FY 2017-2018 Capital Budget - Year 3	ACTIVITY Board of Education	PROGRAM Birch Grove Primary	CAPITAL BUDGET FUNDING SOURCES													CODE 2010-01		
			Project Description	Estimated Project Cost	Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/Bonds	Refer Notes	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds
			Doors and Frames Includes design fees	100,000														100,000
			Condensing Unit Replacements Roof top units	132,905														132,905
<b>TOTAL BIRCH GROVE PRIMARY</b>				232,905	0	0	0	0	132,905	100,000	0	0	0	0	0	0	0	232,905

FUNCTION FY 2017-2018 Capital Budget - Year 3	ACTIVITY Board of Education	PROGRAM Tolland Intermediate School											CODE 2010-02			
		CAPITAL BUDGET					FUNDING SOURCES						Funding Totals			
Project Description	Estimated Project Cost	Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/Bonds	Refer Notes	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	Funding Totals
<b>Remove and Replace Asbestos Tiles</b> Includes 6% - design fees (\$24,840)	438,840						219,420				219,420					438,840
<b>Roof Replacement</b> Roof qualified for replacement in 2006. 41,235 square feet at \$33 per sq ft = \$1,360,755 Roof (\$1,279,109) and design fees (\$81,646)	1,360,755						680,378				680,377					1,360,755
<b>Ceiling Tile Replacement</b> Includes 6% - design fees (\$18,000)	318,000						318,000									318,000
<b>TOTAL TIS</b>	2,117,595	0	0	0	0	0	1,217,798	0	0	0	899,797	0	0	0	0	2,117,595

FUNCTION	ACTIVITY															PROGRAM	CODE
FY 2017-2018 Capital Budget - Year 3	Board of Education															Tolland Middle School	2010-02
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	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Hicks Trust	Unall Capital Reserve	Other Funding Sources/Appr Bonds		
<b>Fire Alarm System</b> Includes 6% - design fees (\$2,402)	36,067						36,067										36,067
<b>Renovation of 6 Science Labs</b> Includes 6% - design fees (\$60,000)	1,060,000						530,000				530,000						1,060,000
<b>Roof Replacement</b> Roof qualified for replacement in 2006. 5,656 square feet at \$33.00 per sq ft = \$186,648 Roof (\$175,648) and design fees (\$11,000)	186,648						93,324				93,324						186,648
<b>Ceiling Tile Replacement</b> Includes 6% - design fees (\$18,000)	318,000						318,000										318,000
<b>Replacement of Science Lab Furniture</b> Includes 6% - design fees (\$2,060)	36,380						36,380										36,380
<b>TOTAL TOLLAND MIDDLE SCHOOL</b>	<b>1,637,095</b>	0	0	0	0	0	1,013,771	0	0	0	623,324	0	0	0	0	0	<b>1,637,095</b>

FUNCTION	ACTIVITY	PROGRAM														CODE	
FY 2017-2018 Capital Budget - Year 3	Board of Education	Tolland High School														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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds		
<b>All Weather Track Resurfacing</b> The track at the high school is larger than TMS and some areas have been raised due to settlement. This amount includes cleaning and repairing the track, two coats of red Structural Urethane spray. Also, relining 400 meter layout.	120,000					120,000											120,000
<b>TOTAL TOLLAND HIGH SCHOOL</b>	<b>120,000</b>	0	0	0	0	120,000	0	0	0	0	0	0	0	0	0	0	120,000



FUNCTION FY 2017-2018 Capital Budget - Year 3	ACTIVITY Board of Education	PROGRAM District Wide														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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds
		Replace Carpeting	60,000														60,000
		Replace carpeting in guidance office and library at TIS. Also, replace the carpeting in the TMS band room.															
		School Security Plan - year three of four year plan	1,758,849	824,519													1,351,747
		THS - \$225,965 TMS - \$301,263															
		School Security Plan - year four of four year plan															407,102
		THS - \$26,162 TMS - \$21,608 TIS - \$187,429 BGS - \$171,903															
		School Technology Plan - year three of five year plan	1,692,820	748,360													1,063,180
		School Technology Plan - year four of five year plan															314,820
		School Technology Plan - year five of five year plan															314,820
		Per five-year technology plan Years 1 and 2 - lease finance (\$706,000) Years 3-5 - bonding (\$891,000) Total project (\$1,597,000) Includes 6% - design fees (\$95,820) Bond share (\$53,460) Lease share (\$42,360)															
		<b>TOTAL DISTRICT WIDE</b>	<b>3,511,669</b>	<b>1,572,879</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,938,790</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,511,669</b>

FUNCTION FY 2017-2018 Capital Budget - Year 3	ACTIVITY Capital Equipment										PROGRAM Capital Equipment					CODE 2020-00	
	Project Description	Estimated Project Cost	Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	CAPITAL BUDGET					FUNDING SOURCES					Funding Totals
Non Refer Notes/ Bonds							Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds		
<b>Replacement of Pavement Roller</b> Replace with used.	16,500			16,500													16,500
<b>Replacement of 11' Toro 4000 Mower and Replacement of Truck #25</b> Replacement of 2003 trimmer mower (\$53,000). Truck #25 is a 2006 one-ton truck with a small sander and plow (\$68,000).	121,000						121,000										121,000
<b>Replacement of F550 Service Truck for Mechanics</b> Replacement of 2002 F550 service truck. Truck that is being replaced will be used for catch basins.	68,000		68,000														68,000
<b>TOTAL CAPITAL EQUIPMENT</b>	<b>205,500</b>	0	<b>68,000</b>	16,500	0		121,000	0	0	0	0	0	0	0	0	0	<b>205,500</b>

FUNCTION	ACTIVITY	PROGRAM														CODE
FY 2017-2018 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	Hicks Trust	Unall Capital Reserve		Other Funding Sources/ Appr Bonds
<b>Replacement of Ambulance 540</b> 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, AED and ePCR laptops. The capital replacement cost takes those expenses into consideration as well as the loss in trade-in value for the ambulance that would normally be replaced.	270,000											270,000				270,000
<b>TOTAL FIRE AND AMBULANCE</b>	<b>270,000</b>	0	0	0	0	0	0	0	0	0	0	270,000	0	0	0	<b>270,000</b>

FUNCTION FY 2017-2018 Capital Budget - Year 3	ACTIVITY Parks and Recreation		PROGRAM Parks and Recreation													CODE 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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/	Funding Totals
NO NEW FY 2017-2018 PROJECTS FOR PARKS AND RECREATION																
<b>TOTAL PARKS AND RECREATION</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

FUNCTION FY 2017-2018 Capital Budget - Year 3	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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds		
<b>Additions &amp; Upgrades to Fire Stations</b> Additions & upgrades to station 140, station 340, station 440 and dog pound. Includes \$66,000 for design fees.	1,166,000						1,166,000										1,166,000
<b>TOTAL PUBLIC FACILITIES</b>	1,166,000	0	0	0	0	0	1,166,000	0	0	0	0	0	0	0	0	1,166,000	

FUNCTION	ACTIVITY														PROGRAM	CODE
FY 2017-2018 Capital Budget - Year 3	Streets and Roads														Construction and Reconstruction	2060-00
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES														Funding Totals
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	
<b>Drainage Construction and Design</b> Funds for drainage replacement, repairs and improvements to all or portion of certain town roads identified by the pavement management system	100,000					100,000										100,000
<b>TOTAL CONSTRUCTION</b>	100,000	0	0	0	0	100,000	0	0	0	0	0	0	0	0	0	100,000

FUNCTION	ACTIVITY														PROGRAM	CODE
FY 2017-2018 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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	
<b>Pavement Management</b> Roads will be repaired according to the automated pavement management system recommendations. The process includes a variety of techniques ranging from crack sealing, chip sealing and thin overlay to total reconstruction.	750,000					292,014		118,273	339,713							750,000
<b>Road Improvements</b> Bond referendum was approved 11/06/2012. Bond referendum for road improvements over five years pursuant to the Town's Debt Management Plan. \$1 million of debt will be issued each year. This is year five.	5,000,000	1,000,000														1,000,000
Debt Management Plan: Year One: FY 2013/2014 - \$1,000,000 Year Two: FY 2014/2015 - \$1,000,000 Year Three: FY 2015/2016 - \$1,000,000 Year Four: FY 2016/2017 - \$1,000,000 Year Five: FY 2017/2018 - \$1,000,000																
<b>TOTAL PAVEMENT MANAGEMENT</b>	<b>5,750,000</b>	<b>1,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>292,014</b>	<b>0</b>	<b>118,273</b>	<b>339,713</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,750,000</b>

# **YEAR 4**

**2018 – 2019**



**YEAR 4 CAPITAL BUDGET SUMMARY**

**FISCAL YEAR 2018-2019**

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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	Funding Totals
<b>PROJECTED AVAILABILITY OF CAPITAL FUNDS</b>	0	168,803	0	0	802,014	0	118,273	339,713	0	0	670,470	0	0	0	2,099,273
<b>TOWN ADMINISTRATION</b>															
Town Administration	0	19,803	0	0	0	0	0	0	0	0	0	0	0	0	19,803
<b>BOARD OF EDUCATION</b>															
Birch Grove Primary	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tolland Middle School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tolland High School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
District Wide	0	40,000	0	0	0	0	0	0	0	0	0	0	0	0	40,000
<b>CAPITAL EQUIPMENT</b>															
Capital Equipment	0	109,000	0	0	160,000	0	0	0	0	0	0	0	0	0	269,000
<b>FIRE AND AMBULANCE</b>															
Fire and Ambulance	0	0	0	0	0	0	0	0	0	0	83,000	0	0	0	83,000
<b>PARKS AND RECREATION</b>															
Parks and Recreation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>PUBLIC FACILITIES</b>															
Public Facilities	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>STREETS AND ROADS</b>															
Construction and Reconstruction	0	0	0	0	100,000	0	0	0	0	0	0	0	0	0	100,000
Pavement Management	0	0	0	0	542,014	0	118,273	339,713	0	0	0	0	0	0	1,000,000
<b>SUMMARY PROJECT TOTALS</b>	0	168,803	0	0	802,014	0	118,273	339,713	0	0	83,000	0	0	0	1,511,803
<b>FUNDING SOURCE VARIANCES</b>	0	0	0	0	0	0	0	0	0	0	587,470	0	0	0	587,470

FUNCTION FY 2018-2019 Capital Budget - Year 4	ACTIVITY Town Administration	PROGRAM Town Administration														CODE 2000-00
		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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds		
<b>Replacement of Light Duty Vehicles - To Reserve for Current Year Depreciation Funds for municipal vehicle replacement.</b>  <b>List of Town Vehicles:</b> 2003 Dodge Durango - Recreation 2006 Jeep Liberty - Assessor 2006 Jeep Grand Cherokee - facilities Supervisor 2010 Ford Expedition - Fire Marshal 2010 Ford Explorer - Pool 2013 Ford Explorer - Building Inspection 2013 F250 Pickup Truck - Highway 2013 F250 Pickup Truck - Parks 2015 Ford Explorer - Town Manager 2015 Ford Expedition - Public Works 2016 Asst Public Safety Director 2017 Mini-Van - Elderly 2018 Pickup Truck - Canine	19,803		19,803													19,803
<b>TOTAL TOWN ADMINISTRATION</b>	19,803	0	19,803	0	0	0	0	0	0	0	0	0	0	0	0	19,803

FUNCTION FY 2018-2019 Capital Budget - Year 4	ACTIVITY Board of Education	PROGRAM Birch Grove Primary														CODE 2010-01
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	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	
NO NEW FY 2018-2019 PROJECTS FOR BIRCH GROVE PRIMARY SCHOOL																
<b>TOTAL BIRCH GROVE PRIMARY</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

FUNCTION FY 2018-2019 Capital Budget - Year 4	ACTIVITY Board of Education		PROGRAM Tolland Middle School													CODE 2010-02
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	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	
NO NEW FY 2018-2019 PROJECTS FOR TOLLAND MIDDLE SCHOOL																
<b>TOTAL TOLLAND MIDDLE SCHOOL</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

FUNCTION FY 2018-2019 Capital Budget - Year 4	ACTIVITY Board of Education		PROGRAM Tolland High School													CODE 2010-07
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	LOICIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	
<b>NO NEW FY 2018-2019 PROJECTS FOR TOLLAND HIGH SCHOOL</b>																
<b>TOTAL TOLLAND HIGH SCHOOL</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

FUNCTION	ACTIVITY		PROGRAM													CODE
FY 2018-2019 Capital Budget - Year 4	Board of Education		District Wide													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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	Funding Totals
Replace Boiler in BOE Administrative Office Building	40,000		40,000													40,000
<b>TOTAL DISTRICT WIDE</b>	<b>40,000</b>	<b>0</b>	<b>40,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40,000</b>

FUNCTION	ACTIVITY	PROGRAM														CODE
FY 2018-2019 Capital Budget - Year 4	Fire and Ambulance	Fire and Ambulance														2030-00
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES														Funding Totals
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/Bonds	Refer Notes/Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	
<b>Replacement of 2006 Service 240 First Response Vehicle</b> This vehicle will be 13 years old and have approximately 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.	83,000											83,000				83,000
<b>Contribution to Emergency Services Equipment Reserve</b> Contributions to the ambulance fund from operations, net of expenses, average approximately \$200,000 per year. Funds are accumulated within a reserve account in this fund to be used towards the replacement of ambulances as well as yearly fire/ambulance equipment as identified in the Capital Improvements Plan. As the projects are scheduled, funds are reallocated from this reserve account to the accounts where the expenditures are needed.																
<b>TOTAL FIRE AND AMBULANCE</b>	<b>83,000</b>	0	0	0	0	0	0	0	0	0	0	83,000	0	0	0	<b>83,000</b>

FUNCTION FY 2018-2019 Capital Budget - Year 4	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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds		
<b>Replacement of Truck #33</b> This is a 2005 Mack truck with plow and sander which is 13 years old.	160,000					160,000										160,000
<b>Replacement of Sweeper</b> Replacement of a 2003 sweeper with a used sweeper. The current sweeper will be 15 years old.	50,000		50,000													50,000
<b>Replacement of Truck #38</b> Replacement of a 2004 one ton dump truck with plow and sander. This is a front line truck used everyday.	59,000		59,000													59,000
<b>TOTAL CAPITAL EQUIPMENT</b>	<b>269,000</b>	0	<b>109,000</b>	0	0	160,000	0	0	0	0	0	0	0	0	0	<b>269,000</b>



FUNCTION FY 2018-2019 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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/	
<b>NO NEW FY 2018-2019 PROJECTS FOR PARKS AND RECREATION</b>																
<b>TOTAL PARKS AND RECREATION</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

FUNCTION FY 2018-2019 Capital Budget - Year 4	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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds		
<b>NO NEW FY 2018-2019 PROJECTS FOR PUBLIC FACILITIES</b>																	
<b>TOTAL PUBLIC FACILITIES</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

FUNCTION FY 2018-2019 Capital Budget - Year 4	ACTIVITY Streets and Roads	PROGRAM Construction and Reconstruction	CAPITAL BUDGET FUNDING SOURCES													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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds
			<b>Drainage Construction and Design</b> Funds for drainage replacement, repairs and improvements to all or portions of certain town roads identified by the pavement management system	100,000														100,000
<b>TOTAL CONSTRUCTION</b>			100,000	0	0	0	0	100,000	0	0	0	0	0	0	0	0	0	100,000

FUNCTION FY 2018-2019 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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	Funding Totals
<b>Pavement Management</b> Roads will be repaired according to the automated pavement management system recommendations. The process includes a variety of techniques ranging from crack sealing, chip sealing and thin overlay to total reconstruction.	1,000,000	0	0	0	0	542,014	0	118,273	339,713	0	0	0	0	0	0	1,000,000
<b>TOTAL PAVEMENT MANAGEMENT</b>	1,000,000	0	0	0	0	542,014	0	118,273	339,713	0	0	0	0	0	0	1,000,000

# **YEARS**

**2019 – 2020**

**YEAR 5 CAPITAL BUDGET SUMMARY**

**FISCAL YEAR 2019-2020**

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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	Funding Totals
<b>PROJECTED AVAILABILITY OF CAPITAL FUNDS</b>	0	172,803	25,000	0	642,014	0	118,273	339,713	0	0	774,470	0	0	0	2,072,273
<b>TOWN ADMINISTRATION</b>															
Town Administration	0	19,803	0	0	0	0	0	0	0	0	0	0	0	0	19,803
<b>BOARD OF EDUCATION</b>															
Tolland Intermediate School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tolland Middle School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Birch Grove Primary	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
District Wide	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>CAPITAL EQUIPMENT</b>															
Capital Equipment	0	153,000	0	0	0	0	0	0	0	0	0	0	0	0	153,000
<b>FIRE AND AMBULANCE</b>															
Fire and Ambulance	0	0	0	0	0	0	0	0	0	0	270,000	0	0	0	270,000
<b>PARKS AND RECREATION</b>															
Parks and Recreation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>PUBLIC FACILITIES</b>															
Public Facilities	0	0	25,000	0	0	0	0	0	0	0	0	0	0	0	25,000
<b>STREETS AND ROADS</b>															
Construction and Reconstruction	0	0	0	0	100,000	0	0	0	0	0	0	0	0	0	100,000
Pavement Management	0	0	0	0	542,014	0	118,273	339,713	0	0	0	0	0	0	1,000,000
<b>SUMMARY PROJECT TOTALS</b>	0	172,803	25,000	0	642,014	0	118,273	339,713	0	0	270,000	0	0	0	1,567,803
<b>FUNDING SOURCE VARIANCES</b>	0	0	0	0	0	0	0	0	0	0	504,470	0	0	0	504,470

FUNCTION	ACTIVITY		PROGRAM													CODE
FY 2019-2020 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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	Funding Totals
<b>Replacement of Light Duty Vehicles - To Reserve for Current Year Depreciation</b> Funds for municipal vehicle replacement.  <b>List of Town Vehicles:</b> 2003 Dodge Durango - Recreation 2006 Jeep Liberty - Assessor 2006 Jeep Grand Cherokee - facilities Supervisor 2010 Ford Expedition - Fire Marshal 2010 Ford Explorer - Pool 2013 Ford Explorer - Building Inspection 2013 F250 Pickup Truck - Highway 2013 F250 Pickup Truck - Parks 2015 Ford Explorer - Town Manager 2015 Ford Expedition - Public Works 2016 Asst Public Safety Director 2017 Mini-Van - Elderly 2018 Pickup Truck - Canine	19,803		19,803													19,803
<b>TOTAL TOWN ADMINISTRATION</b>	19,803	0	19,803	0	0	0	0	0	0	0	0	0	0	0	0	19,803

FUNCTION FY 2019-2020 Capital Budget - Year 5	ACTIVITY Board of Education		PROGRAM Tolland Intermediate School													CODE 2010-02
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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	
<b>NO NEW FY 2019-2020 PROJECTS FOR INTERMEDIATE SCHOOL</b>																
<b>TOTAL TIS</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0



FUNCTION FY 2019-2020 Capital Budget - Year 5	ACTIVITY Board of Education	PROGRAM Tolland Middle School														CODE 2010-03
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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	
NO NEW FY 2019-2020 PROJECTS FOR TOLLAND MIDDLE SCHOOL																
<b>TOTAL TOLLAND MIDDLE SCHOOL</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

FUNCTION FY 2019-2020 Capital Budget - Year 5	ACTIVITY Board of Education	PROGRAM Birch Grove Primary														CODE 2010-04
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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	
NO NEW 2019-2020 PROJECTS FOR BIRCH GROVE PRIMARY SCHOOL																
<b>TOTAL BIRCH GROVE PRIMARY</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

FUNCTION FY 2019-2020 Capital Budget - Year 5	ACTIVITY Board of Education		PROGRAM District Wide													CODE 2010-05
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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	Funding Totals
NO NEW 2019-2020 PROJECTS FOR DISTRICT WIDE																
<b>TOTAL DISTRICT WIDE</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

FUNCTION	ACTIVITY		PROGRAM													CODE
FY 2019-2020 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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	Funding Totals
<b>Replacement of Truck #6</b> Replace truck #6 plow sander.	68,000		68,000													68,000
<b>Skid Steer</b> Replacement of Holland skid steer.	50,000		50,000													50,000
<b>Replacement of 2008 Cargo Van</b> Replace 2008 cargo van used for facilities. Equip with shelving and cargo racks.	35,000		35,000													35,000
<b>TOTAL CAPITAL EQUIPMENT</b>	153,000	0	153,000	0	0	0	0	0	0	0	0	0	0	0	0	153,000

FUNCTION	ACTIVITY	PROGRAM														CODE
FY 2019-2020 Capital Budget - Year 5	Fire and Ambulance	Fire and Ambulance														2030-00
Project Description	Estimated Project Cost	CAPITAL BUDGET							FUNDING SOURCES							Funding Totals
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	
<p><b>Ambulance 640 Replacement</b> 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, AED and ePCR laptops. The capital replacement cost takes those expenses into consideration as well as the loss in trade-in value for the ambulance that would normally be replaced.</p>	270,000											270,000				270,000
<p><b>Contribution to Emergency Services Equipment Reserve</b> Contributions to the ambulance fund from operations, net of expenses, average approximately \$200,000 per year. Funds are accumulated within a reserve account in this fund to be used towards the replacement of ambulances as well as yearly fire/ambulance equipment as identified in the Capital Improvements Plan. As the projects are scheduled, funds are reallocated from this reserve account to the accounts where the expenditures are needed.</p>																
<b>TOTAL FIRE AND AMBULANCE</b>	<b>270,000</b>	0	0	0	0	0	0	0	0	0	0	270,000	0	0	0	<b>270,000</b>

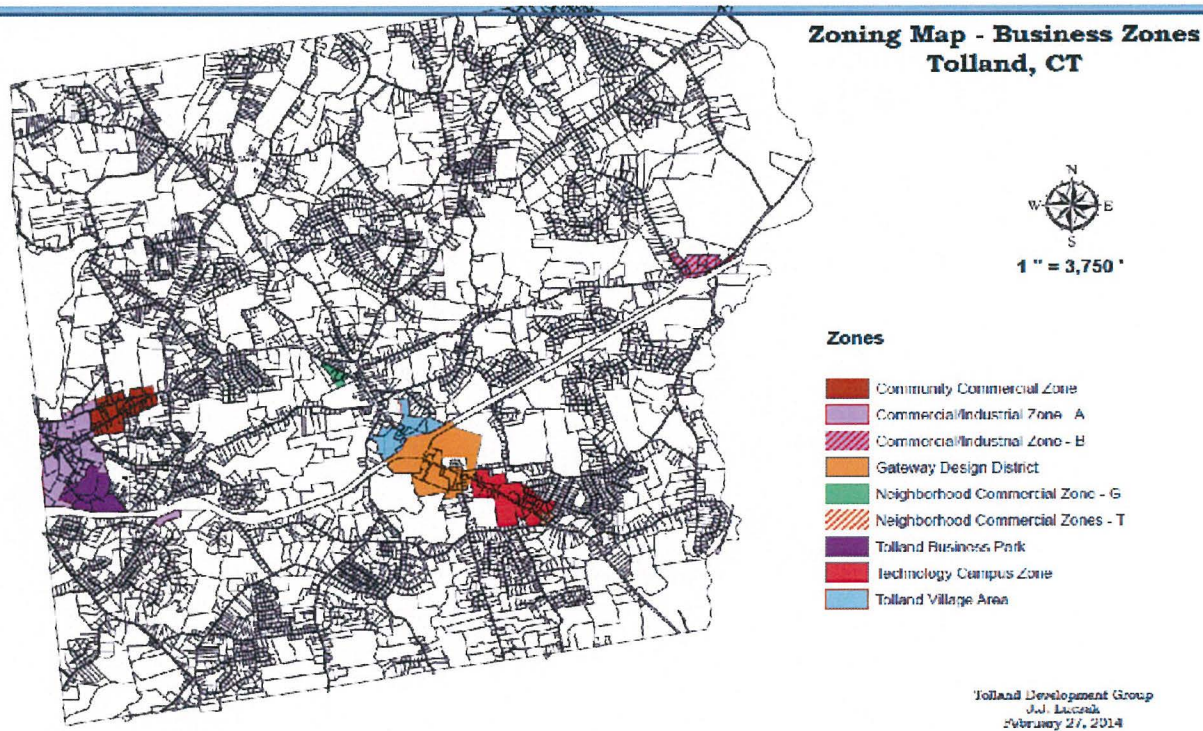
FUNCTION FY 2019-2020 Capital Budget - Year 5	ACTIVITY Parks and Recreation		PROGRAM Parks and Recreation													CODE 2040-00
Project Description	Estimated Project Cost	CAPITAL BUDGET							FUNDING SOURCES							Funding Totals
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	
NO NEW FY 2019-2020 PROJECTS FOR PARKS AND RECREATION																
<b>TOTAL PARKS AND RECREATION</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

FUNCTION	ACTIVITY	PROGRAM														CODE	
FY 2019-2020 Capital Budget - Year 5	Public Facilities	Public Facilities														2050-00	
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES														Funding Totals	
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds		
<b>Boiler for Jail and Trooper Office</b> Boiler for jail and trooper office. Plus take out underground fuel tank.	25,000			25,000													25,000
<b>TOTAL PUBLIC FACILITIES</b>	25,000	0	0	25,000	0	0	0	0	0	0	0	0	0	0	0	0	25,000

FUNCTION FY 2019-2020 Capital Budget - Year 5	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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	
<b>Drainage Construction and Design</b> Funds for drainage replacement and design, repairs and improvements to all or portions of certain town roads identified by the pavement management system.	100,000					100,000										100,000
<b>TOTAL CONSTRUCTION</b>	100,000	0	0	0	0	100,000	0	0	0	0	0	0	0	0	0	100,000



FUNCTION	ACTIVITY	PROGRAM														CODE
FY 2019-2020 Capital Budget - Year 5	Streets and Roads	Pavement Management														2060-00
Project Description	Estimated Project Cost	CAPITAL BUDGET							FUNDING SOURCES							Funding Totals
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/Bonds	Refer Notes/Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	
<b>Pavement Management</b> Roads will be repaired according to the automated pavement management system recommendations. The process includes a variety of techniques ranging from crack sealing, chip sealing and thin overlay to total reconstruction.	1,000,000					542,014		118,273	339,713							1,000,000
<b>TOTAL PAVEMENT MANAGEMENT</b>	1,000,000	0	0	0	0	542,014	0	118,273	339,713	0	0	0	0	0	0	1,000,000



Tolland was named by Money Magazine in 2011 as the 37th Best Place to live in the United States and in 2009 the 27th Best Place to live in the United States. The Town of Tolland is 40.4 square miles or 25,792 acres. Approximately 22% of the Town of Tolland has been protected as open space, 77% of that is designated for passive use and 23% is for active use.

Quality of life is the primary reason cited by residents for their decision to live in Tolland. The top five specific characteristics cited, in descending order of importance, were location, educational system, town character, character of residential developments and open space. Most people characterized Tolland as a rural community today and would like to see those characteristics retained. Residents clearly want their valued quality of life retained as the Town grows.

**Population:**

The population remained between 1,000 and 1,700 for almost 200 years until the 1950's and then grew to over 15,000 in the last 50 years. See detail for "Population and Density".

**Educational System:**

Tolland's school system includes a new \$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 through 5th grades and Birch Grove Elementary School houses PreK-2nd.

**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
Stopleworth Conservation Area	Palmer Conservation Area
Schindler-Schmidt Open Space Conservation Area	Parciak Conservation Area
Knofla Conservation Area	Luce 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, 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, ice skating 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. Some programs include: luncheons, health clinics, monthly celebrations, benefits counseling, senior trips, annual senior show, musical and social programs. In conjunction with the Senior Center, there are several programs offered through Elderly Outreach. Home visits and entitlement assessments are available to those residents that cannot come into the Senior Center. A Friendly Visitors Program matches a volunteer with an elderly or homebound resident who makes a commitment to visiting the senior citizen on a regular basis.

**TOWN OF TOLLAND, CONNECTICUT**  
**MISCELLANEOUS STATISTICAL INFORMATION**

<b>Date of Incorporation</b>	1772	<b>Road Miles</b>	132.53
<b>Form of Government</b>	Council / Manager	<b>County</b>	Tolland
<b>Population (estimated 2012)</b>	14,980	<b>High School--1</b>	Grades 9--12
<b>Registered Voters</b>	9,100	<b>Middle School--1</b>	Grades 6--8
<b>Area in square miles</b>	40.4	<b>Intermediate School--1</b>	Grades 3--5
<b>Area in acres</b>	25,792	<b>Primary School--1</b>	Grades Pre-K--2
<b>Population density</b>	376 per sq. mile	<b>Revaluation</b>	October 2014
<b>Altitude above mean sea level</b>	340'--1001'	<b>Bond Ratings</b>	AA+ FITCH AAA STANDARD & POOR'S
<b>Annual Average Precipitation</b>	48.1" at Storrs	<b>Pension Plans</b>	ICMA Defined Contribution ICMA Deferred Compensation
<b>Annual Average Temperature</b>	48.2 at Storrs		
<b>Geographic Town Center</b>	41 52' 48" latitude 72 20' 48" longitude		
<b>Median Age (2012)</b>	41		
<b>Households (2012)</b>	5,459		
<b>Median Household Income (2012)</b>	\$103,358		

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
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	5	4	4	4	4	4	4	4
Parks and recreation										
Fields - Municipal	16	16	16	16	16	16	16	16	16	16
Fields - Schools	10	10	16	16	16	16	16	16	16	16
Water										
Water mains (Municipal) (feet)	59,191	66,591	67,560	66,591	66,991	66,991	66,991	66,991	66,994	66,994
Water mains (Private) (feet)	66,272	69,772	69,772	69,772	69,772	69,772	69,772	69,772	69,772	69,772
Fire hydrants (Municipal)	70	79	84	85	86	86	86	86	86	86
Fire hydrants (Private)	12	12	12	12	14	15	15	15	15	15
Wastewater										
Sewer line (feet)	41,532	41,532	41,532	41,532	41,532	46,432	46,432	46,432	46,432	46,432
Highway										
Paved miles	119.81	119.81	120.25	122.79	123.11	123.11	123.50	123.60	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**

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Planning and community development										
Residential permits (new houses)	65	66	40	50	20	9	6	8	7	13
Commercial permits	12	24	23	20	25	12	22	11	34	21
Subdivisions approved (P&Z Comm)	11	12	2	5	2	8	2	3	0	0
COs issued (P&Z Services)	268	283	277	350	700	131	146	212	28	195
Elderly services										
Senior center attendance	9,000	9,750	9,500	7,239	8,000	8,568	7,792	8,029	8,405	8,511
Library										
Total circulation	144,698	148,380	177,798	138,265	148,891	144,512	136,776*	112,356	119,949	122,365
Attendance at library	109,588	108,872	87,477	83,698	94,723	97,219	91,294**	70,000	77,231	77,630
Recreation										
Youth programs and sports participation	3,311	3,009	2,991	3,108	3,221	2,553	2,243	2,213	2,111	2,316
Adult programs and sports participation	1,667	1,216	1,213	1,281	1,333	1,576	1,397	1,061	965	970
Refuse and recycling										
Tons of refuse co-generated	6,427	6,554	6,864	6,864	5,970	4,595	4,557	4,806	4,348	4,256
Tons of single stream recycling	1,925	2,062	2,082	2,187	1,530	1,824	1,840	1,737	1,772	1,730
Public safety										
Ambulance medical calls	807	815	823	868	954	1,031	1,095	1,183	1,102	1,135
Ambulance non-emergency calls	2,100	2,121	2,142	2,324	2,221	2,253	2,343	2,534	2,610	2,120
Fire calls	406	410	414	432	427	476	264	540	505	517
Fire medical calls*	807	815	823	868	954	1,031	1,095	1,183	N/A	N/A
Fire non-emergency calls	2,100	2,121	2,142	2,324	2,221	2,253	2,343	2,534	2,610	2,120
Hazardous Materials	63	64	65	66	43	43	44	51	53	50
Other calls/service calls**									283	304
Law enforcement										
Criminal investigations	469	502	450	357	450	375	214	169	398	396
Motor vehicle accident investigations	347	350	340	279	350	286	252	255	234	251
Registrar of voters										
Total registered voters	9,421	9,400	9,400	9,278	10,000	9,661	9,300	9,186	9,419	9,100
Revenue services										
Total taxes collected	29,537,037	31,229,206	33,665,945	34,183,960	36,079,493	36,045,688	36,706,615	37,641,605	38,505,984	3,885,680

\* 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	710	4.7%	200,031	5.6%
5--17	3,204	21.4%	612,181	17.1%
18--24	1,045	7.0%	328,661	9.2%
25--49	4,753	31.7%	1,194,793	33.4%
50--64	3,413	22.8%	726,725	20.3%
65 and over	1,855	12.4%	509,822	14.3%
Total	14,980	100.0%	3,572,213	100.0%

Source: CERC Town Profile 2014

**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	15,071	1.5%	373
2011	14,931	-1.0%	370
2012	14,980	0.3%	371

Sources: CERC Town Profile 2014

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	507
2 GERBER SCIENTIFIC	PRECISION INSTRUMENTS	335
3 WOODLAKE AT TOLLAND	NURSING HOME	241
4 BIG Y	SUPERMARKET	220
5 CNC SOFTWARE	SOFTWARE SUPPLIER	146
6 DARI FARMS	SALES	126
7 STANDARD REGISTER	FORMS	71
8 NERAC, INC	RESEARCH	62
9 NORTHEAST UTILITIES	UTILITIES	62
10 SOLDREAM, INC	PRECISION INSTRUMENTS	60

(1) FULL-TIME EQUIVALENT



**TOWN OF TOLLAND, CONNECTICUT**

**LABOR FORCE DATA**

<b>REPORTING PERIOD</b>	<b>LABOR FORCE</b>	<b>EMPLOYED</b>	<b>UNEMPLOYED</b>	<b>UNEMPLOYMENT RATE</b>		
				<b>TOWN OF TOLLAND</b>	<b>HARTFORD LABOR MARKET</b>	<b>STATE OF CONNECTICUT</b>
2004	7,948	7,660	288	3.6	5.2	4.9
2005	8,090	7,809	281	3.5	5.1	4.9
2006	8,278	8,018	260	3.1	4.5	4.4
2007	8,420	8,143	277	3.3	4.7	4.6
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

CERC Town Profile 2014

**TOWN OF TOLLAND, CONNECTICUT  
SCHOOL INFORMATION  
2014**

**CONNECTICUT MASTERY TEST PERCENT ABOVE GOAL**

	GRADE 4		GRADE 6		GRADE 8	
	TOWN	STATE	TOWN	STATE	TOWN	STATE
READING	81	63	94	76	93	75
MATH	84	67	91	72	89	67
WRITING	82	67	84	65	87	65

**STUDENTS PER COMPUTER**

	TOWN	STATE
ELEMENTARY	3.1	4.1
MIDDLE	4.0	2.7
SECONDARY	1.5	2.9

**AVERAGE SAT SCORE**

	TOWN	STATE
MATH	560	506
READING	549	502
WRITING	539	506

**AVERAGE CLASS SIZE**

GRADE K	19.1
GRADE 2	22.3
GRADE 5	20.2
GRADE 7	25.3
HIGH SCHOOL	21.0

TOWN OF TOLLAND, CONNECTICUT

ANALYSIS OF SCHOOL ENROLLMENT HISTORY  
2006/2007 - 2015/2016

AS OF OCTOBER 1	2006/2007	2007/2008	2008/2009*	2009/2010	2010/2011	2011/2012	2012/2013	2013/2014	2014/2015	2015/2016
<b>SCHOOL ENROLLMENT BY GRADE</b>										
Pre-K--2	767	760	717	708	657	616	582	565	543	560
3--5	500	507	761	729	707	691	666	619	580	581
6--8	992	1,013	771	772	750	740	688	689	665	684
9--12	883	851	900	942	940	930	901	860	834	851
TOTAL	3,142	3,131	3,149	3,151	3,054	2,977	2,837	2,733	2,622	2,676
<b>ANNUAL GAIN/LOSS BY GRADE GROUPING</b>										
Pre-K--2	(28)	(7)	(43)	(9)	(49)	(41)	(34)	(17)	(22)	17
3--5	(2)	7	254	(32)	(23)	(16)	(25)	(47)	(39)	1
6--8	(11)	21	(242)	1	(21)	(10)	(52)	1	(24)	19
9--12	22	(32)	49	42	(2)	(10)	(29)	(41)	(26)	17
OVERALL CHANGE	(19)	(11)	18	2	(95)	(77)	(140)	(104)	(111)	54
<b>SCHOOL ENROLLMENT BY GRADE</b>										
Pre-K--K	260	283	256	248	232	219	208	211	201	213
1	254	219	237	219	202	195	178	170	170	171
2	253	258	224	241	223	202	196	184	172	176
3	244	260	256	226	244	224	201	191	182	191
4	256	247	253	253	221	244	221	205	192	188
5	244	258	252	250	242	223	244	223	206	202
6	263	244	254	257	246	246	212	239	219	226
7	251	265	251	258	256	243	241	214	237	239
8	234	246	266	257	248	251	235	236	209	219
9	243	231	233	255	240	223	219	207	209	218
10	197	237	230	227	247	228	208	219	198	206
11	203	200	238	232	232	249	231	211	222	220
12	240	183	199	228	221	230	243	223	205	207
TOTAL	3,142	3,131	3,149	3,151	3,054	2,977	2,837	2,733	2,622	2,676

SOURCE: TOLLAND BOARD OF EDUCATION

\* Change in grades, moving 5th grade to the Intermediate School.

**TOWN OF TOLLAND, CONNECTICUT**  
**ANALYSIS OF EXPENDITURES**  
**BOARD OF EDUCATION AND GENERAL GOVERNMENT**  
**2007-2016**

<b>FISCAL YR. ENDED JUNE 30</b>	<b><u>BOARD OF EDUCATION</u></b>				<b><u>GENERAL GOVERNMENT</u></b>		
	<b><u>DEBT SERVICE</u></b>	<b><u>OPERATING EXPENSE</u></b>	<b><u>CAP IMP RSVE FUND</u></b>	<b><u>TRANSFER OUT</u></b>	<b><u>DEBT SERVICE</u></b>	<b><u>OPERATING EXPENSE</u></b>	<b><u>TOTAL EXPENDITURES</u></b>
2007	2,966,812	30,428,122	556,326		1,147,931	9,890,286	44,989,477
2008	3,402,154	31,571,976	462,859		842,182	10,682,492	46,961,663
2009	3,725,903	33,342,304	506,037		909,807	10,639,999	49,124,050
2010	3,044,491	33,473,797	204,650		1,499,526	10,627,602	48,850,066
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

**TOWN OF TOLLAND, CONNECTICUT**

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

<b>FISCAL YR. ENDED JUNE 30</b>	<b>(1) POPULATION</b>	<b>(2) NET TAXABLE GRAND LIST</b>	<b>TOTAL ASSESSED VALUE</b>	<b>(3) LONG TERM BONDED DEBT</b>	<b>RATIO OF LONG TERM BONDED DEBT TO ASSESSED VALUE</b>	<b>LONG TERM BONDED DEBT PER CAPITA</b>
2007	14,631	1,181,085,207	1,194,616,443	39,450,000	3.30	2,693
2008	14,699	1,201,945,421	1,215,720,578	41,365,000	3.40	2,814
2009	14,705	1,221,705,424	1,234,352,564	40,625,000	3.29	2,764
2010	15,071	1,231,679,185	1,243,352,541	37,720,000	3.03	2,566
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	15,000	1,255,231,338	1,793,187,126	30,932,584	1.73	2,062

(1) Source: 2014 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

**TOWN OF TOLLAND, CONNECTICUT**  
**GENERAL FUND EXISTING DEBT RETIREMENT**  
**2016-2025**

<b>FISCAL YR. ENDED JUNE 30</b>	<b>PRINCIPAL</b>			<b>INTEREST</b>			<b>PRINCIPAL TOTAL</b>	<b>INTEREST TOTAL</b>	<b>TOTAL DEBT SERVICE</b>
	<b>BONDS</b>	<b>NOTES</b>	<b>CAPITAL LEASE</b>	<b>BONDS</b>	<b>NOTES</b>	<b>CAPITAL LEASE</b>			
2016	2,815,000	102,983	266,667	959,529	2,164	53,292	3,184,649	1,014,985	4,199,634
2017	2,960,000	52,268	266,667	857,592	305	48,334	3,278,935	906,231	4,185,166
2018	2,916,900	0	266,667	761,547	0	43,377	3,183,567	804,924	3,988,491
2019	2,583,580	0	266,667	670,109	0	38,420	2,850,247	708,529	3,558,776
2020	2,329,070	0	266,667	578,094	0	33,462	2,595,737	611,556	3,207,293
2021	2,324,070	0	266,667	490,337	0	28,505	2,590,737	518,842	3,109,579
2022	2,340,380	0	266,667	395,432	0	23,547	2,607,047	418,979	3,026,026
2023	2,135,000	0	266,667	299,956	0	18,590	2,401,667	318,546	2,720,213
2024	2,160,000	0	266,667	212,778	0	13,633	2,426,667	226,411	2,653,078
2025	1,970,000	0	266,667	138,369	0	8,675	2,236,667	147,044	2,383,711

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

**TOWN OF TOLLAND, CONNECTICUT**

**RATIO OF ANNUAL DEBT SERVICE EXPENDITURES  
TO TOTAL GENERAL FUND EXPENDITURES  
2007-2016**

<b>FISCAL YR. ENDED JUNE 30</b>	<b>(1) PRINCIPAL</b>	<b>(1) INTEREST</b>	<b>(2) TOTAL DEBT SERVICE</b>	<b>(2) TOTAL GENERAL FUND EXPENDITURES</b>	<b>RATIO OF DEBT SERVICE TO GENERAL FUND EXPENDITURES</b>
2007	2,273,331	1,670,476	3,943,807	44,909,883	8.78%
2008	2,460,068	1,784,268	4,244,336	46,961,663	9.04%
2009	2,871,839	1,763,872	4,635,711	49,124,050	9.44%
2010	3,028,647	1,515,370 *	4,544,017 *	48,850,066	9.30%
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	50,527,427	9.34%
2013	3,252,923	1,389,862	4,642,785	51,422,234	9.03%
2014	3,455,015	1,280,610	4,735,625	51,844,725	9.13%
2015	3,367,612	1,174,564	4,542,176	53,175,832	8.54%
2016	3,184,649	1,357,527	4,542,176	54,598,930	8.32%

(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 2012 and 2013 are estimated

\* Includes \$114,053 deduction for interest earnings on high school bond proceeds

\*\* Includes \$56,492 deduction for interest earnings on high school bond proceeds

**TOWN OF TOLLAND, CONNECTICUT**  
**PRINCIPAL TAXPAYERS-2014 GRAND LIST**

	<b><u>NAME</u></b>	<b><u>NATURE OF BUSINESS</u></b>	<b><u>TAXABLE VALUATION</u></b>	<b><u>PERCENTAGE OF NET TAXABLE GRAND LIST (1)</u></b>
1	Capitol Ventures LLC(AKA Big Y plaza)	Shopping Center	13,848,900	1.10%
2	Conn Light & Power Co.	Public Utility	13,126,660	1.05%
3	Gerb CT QRS 14-73 Inc(Gerber International)	Manufacturing	7,147,810	0.57%
4	Silvas Real Estate LLC(Dari Farms)	Holding Company/Dari-Farms	5,448,690	0.43%
5	Norwegian Woods LLC	Apartments	5,321,100	0.42%
6	MJB Realty LLC (Star Hill Athletic Facility)	Sports Complex	5,241,680	0.42%
7	Summers & Summers Realty(CNC Software)	Holding Company	4,927,470	0.39%
8	Ivy Woods LLC	Apartments	4,173,800	0.33%
9	Carriage Crossing LLC	Builder/Developer	3,374,400	0.27%
10	Nerac, Inc	Research Engine/Incubator	3,069,900	0.24%
		<b><u>Total</u></b>	<b><u>65,680,410</u></b>	<b>5.23%</b>



TOWN OF TOLLAND, CONNECTICUT  
 ANALYSIS OF TAX RATES, LEVIES AND COLLECTIONS  
 2006-2015

FISCAL YR. ENDED JUNE 30	GRAND LIST YEAR	MILL RATE	TOTAL CURRENT ADJUSTED TAX LEVY	CURRENT COLLECTIONS	PERCENT OF LEVY	NET DELINQUENT TAXES COLLECTED	TOTAL TAXES COLLECTED	PERCENTAGE OF TOTAL TAX COLLECTED TO TAX LEVY	OUT- STANDING DELINQUENT TAXES	PERCENTAGE OF DELINQUENT TAXES TO TOTAL TAX LEVY
2006	2004	27.22	31,275,378	31,100,571	99.44	142,329	31,242,900	99.90	211,336	0.68
2007	2005	28.39	33,675,313	33,433,238	99.28	131,944	33,565,182	99.67	306,219	0.91
2008	2006	28.39	34,275,965	34,008,516	99.22	161,955	34,170,471	99.69	405,753	1.18
2009	2007	29.51	36,187,284	35,860,934	99.10	252,159	36,113,093	99.79	451,703	1.25
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	39,180,222	38,882,421	99.24	375,175	39,257,596	100.20	412,796	1.05
2015*	2013	31.05	40,491,465	36,255,219	89.54	175,108	36,430,328	89.97	245,532	0.61

\* Year to date 1/31/15 Tax Collector report

TOWN OF TOLLAND

ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY  
2007-2016

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)	ESTIMATED ACTUAL VALUE	
2007	1,040,370,770	1,705,525,853	121,275,867	32,969,806	154,245,673	220,035,096	1,194,616,443	1,925,560,949	63.04
2008	1,060,000,490	1,737,420,090	122,122,235	33,597,853	155,720,088	222,457,269	1,215,720,578	1,959,877,359	62.03
2009	1,078,226,820	1,804,563,716	123,761,918	32,363,826	156,125,744	223,036,777	1,234,352,564	2,065,862,032	59.74
2010	1,091,783,150	1,819,638,583	118,042,045	33,527,346	151,569,391	216,527,701	1,243,352,541	2,036,166,284	61.06
2011	1,132,401,370	1,665,296,132 (7)	120,408,733	27,357,855	147,766,588	211,095,126	1,280,167,958	1,876,391,258	68.30
2012	1,142,714,900	1,567,151,863	126,100,000	25,638,816	151,738,816	216,769,737	1,294,453,716	1,783,921,600	72.56
2013	1,147,650,990	1,627,873,745	132,446,367	25,791,953	158,238,320	226,054,742	1,305,889,310	1,853,928,487	70.50
2014*	1,150,683,695	1,643,833,850	132,639,313	26,055,411	158,694,724	226,706,748	1,309,378,419	1,870,540,599	73.62
2015**	1,153,559,570	1,647,942,243	134,824,899	27,043,572	161,868,471	231,240,673	1,315,428,041	1,879,182,916	73.00
2016***	1,104,595,792	1,577,993,989	135,464,300	29,171,246	164,635,546	235,193,637	1,269,231,338	1,813,187,626	68.10

(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.

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

(4) Grand list total for fiscal year ended 2005, 2011 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) Real Estate values declined around 4% in 2010.

\* 2014 Assessed values are Assessor's value as of October 1, 2012 Grand List

\*\* 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 (Revaluation Year-3.5% overall) before 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
2006	9	1,653,146	66	12,804,000	67,646,200	953,812,000	955,330,340	83,126,780
2007	31	4,712,460	40	8,256,000	71,394,900	975,279,300	976,809,620	102,160,480
2008	0	0	43	9,130,000	75,713,100	989,173,420	992,283,240	121,379,830
2009	0	0	9	1,914,000	79,051,660	1,003,522,200	1,007,277,110	121,902,410
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	29*	1,707,927	16	5,039,919	89,465,200	1,012,855,900	1,012,794,575	146,371,115

(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, apartments and lots; acreage not included. After BAA adjustments.

(4) Source: Grand List as compiled by the assessor's office; includes all residential property. After BAA adjustments.

\* Includes Interior Renovations and alterations for non-residential only.

\*\* Estimated

**TOWN OF TOLLAND, CONNECTICUT**

**BREAKDOWN OF LAND USE**

<u>LAND USE CATEGORY</u>	<u>TOTAL AREA</u>		<u>DEVELOPED</u>		<u>UNDEVELOPED**</u>	
	<u>ACRES</u>	<u>PERCENT</u>	<u>ACRES</u>	<u>PERCENT</u>	<u>ACRES</u>	<u>PERCENT</u>
Residential	18,753	72.7%	10,209	39.6%	8,544	33.1%
Commercial	1,000	3.9%	600	2.3%	400	1.6%
Open Space	6,039 *	23.4%	0	0.0%	6,039	23.4%
Total	25,792	100%	10,809	41.9%	14,983	58.1%

\* Includes all public and private land that is likely to remain undeveloped, including Conservation Easements

\*\* Includes land of which some may be unsuitable for development

Source: Acreage from GIS analysis, February 2015; Planning Department

Tolland experienced considerable single-family residential growth for over 10 years up to 2005, issuing approximately 100 dwelling permits each year. After a nine month subdivision moratorium, Natural Resource Density Based Zoning Regulations were adopted in December 2005 to determine development potential of land in accordance with the property characteristics and constraints. This has reduced the single family development potential of much vacant land and rendered some very steep, wet or rocky land unsuitable for development. Few building permits for residential housing have been issued for the last few years, but the recent years have showed an upward trend.

Currently, the town continues to purchase open space with grant assistance and acquire it as part of the few approved subdivisions. Residential and commercial development has slowed considerably due to market forces, although a 61 unit apartment complex was recently completed, work continues on the two age-restricted developments that have a total of 132 units and an 87 unit multi-family development was recently approved. Construction on a 135,000 square foot athletic complex in the Tolland Business Park was completed as well as a 15,000 square foot branch bank in the Gateway Design District.

Several Growth and Development Initiatives are underway that could spur non-residential growth in the Route 195 corridor, which is the Gateway to the University of Connecticut. The Tolland Village Area (mixed use), Gateway Design District (commercial) and recently adopted Technology Campus Zone are located in this corridor.

TOWN OF TOLLAND, CONNECTICUT

ANALYSIS OF HOUSING DISTRIBUTION BY TYPE UNITS

HOUSING TYPES: GRAND LIST YR. AS OF 10/01	TOTAL UNITS	SINGLE FAMILY	MULTI- FAMILY	MOBILE	TWO FAMILY	TOTAL ESTIMATED VALUATION*		
						FISCAL YEAR	# OF PERMITS	VALUE
2005	5,301	4,920	210	3	2	2007	1,125	17,935,790
2006	5,364	4,938	210	3	2	2008	1,038	18,969,291
2007	5,385	5,102	237	3	2	2009	896	7,294,212
2008	5,398	5,110	261	3	2	2010	745	10,207,828
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	584	12,776,993
2014	5,654	5,166	183	1	4			

\* 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
1999	195,000	61,952	0	0	0
2000	204,000	65,900	0	0	0
2001	229,000	65,500	0	0	0
2002	232,000	66,500	0	0	0
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

\*\* Figures estimated

## GLOSSARY

There are many specialized terms used in governmental budgeting and accounting. The following is an abbreviated list of some of the more common terms one may encounter in reviewing Tolland's Budget.

### **Appropriation**

A legal authorization granted by a legislative body (the Town Council, for example) to make expenditures and to incur obligations for specific purposes. All General Fund appropriations lapse at the end of the fiscal year.

### **Assessment/Assessed Valuation**

A valuation set upon real estate or other property by a government as a basis for levying taxes.

### **Balanced Budget**

A budget wherein the revenues equal the expenditures for any given year.

### **Basis of Accounting**

The procedures that record, classify and report on the finances and operations of a business, government or other entity.

*Cash Basis of Accounting:* Basis of accounting that recognizes transactions or events when related cash amounts are received or disbursed.

*Modified Accrual Basis of Accounting:* Basis of accounting that the Town of Tolland uses which records revenues in the accounting period in which they become available and measurable and records expenditures in the accounting period in which goods or services are received.

### **Board of Education**

The Board of Education is the elected body responsible for developing educational policy for the Tolland Public School System. It is a nine-member body whose members are elected every two years. The Board of Education hires a Superintendent to administer the school system.

### **Bond**

A debt investment in which an investor loans money to an entity (corporate or governmental) that borrows the funds for a defined period of time at a fixed interest rate. Bonds are used by companies, municipalities, states and U.S. and foreign governments to finance a variety of projects and activities. Bonds are commonly referred to as fixed-income securities.

## **Budget**

A financial operating plan for one year embodying estimated expenditures for providing services and the proposed means of financing them. A balanced budget limits expenditures to available resources.

The Capital Budget is the first year of a five-year Capital Improvement Program, and is funded as part of the annual budget appropriation. It includes all equipment or facility improvements or modifications for both the Town Government and Board of Education costing more than \$10,000 and having a life expectancy of more than eight years (Capital Projects).

### **School Operating Budget**

This budget relates to services provided by the Board of Education for the Town School System. These include: Instruction, Property and Employee Insurance, Operation of Plant, Pupil Transportation, Maintenance of Plant, General Control, Expenditures to Other Schools, Student Body Activities, Health Services and Capital Outlay, as well as Special Federal Funds, Cafeteria Proceeds and Student Activity Fees. These categories of expenditures are defined by the State of Connecticut Board of Education, and are uniform for all school systems within the State.

### **Town Operations Budget**

This term relates to the services which are provided by the Town Government. These services include: Administration and Support Services, Community Development, Community Services, Public Works, Public Safety, Finance and Records and Debt Service.

### **Capital Improvement Program (CIP)**

The Capital Improvement Program is a comprehensive multi-year capital plan that identifies and prioritizes expected needs of the Town which are proposed for the Town within the next five years. The first year of the program is called the Capital Budget and is adopted annually with the General Fund budget.

### **Capital and Non-Recurring Expenditure Fund (CNRE)**

The CNRE fund was established to allow more flexibility in investments and to serve as a future source of pay-as-you-go financing of capital projects.

### **Capital Outlay**

An object classification in the Town's General Fund Budget for capital items of equipment, or facility improvements of less than \$10,000 and/or a life expectancy of less than five years. In the Board of Education budget, Capital Outlay is a major expenditure classification defined by the State of Connecticut Board of Education.

### **Capital Project**

A Capital Improvement Program project or piece of equipment costing more than \$10,000 and having a life expectancy of more than eight years.

### **Education Reference Groups (ERGs)**

A classification system used in the State of Connecticut in which towns that have public school systems with similar socio-economic status and needs are grouped together. Seven variables (income, education, occupation, poverty, family structure, home language and school district enrollment) are used to categorize Connecticut communities into ERGs.

### **Depreciation**

A noncash expense that reduces the value of an asset as a result of wear and tear, age, or obsolescence. Most assets lose their value over time (in other words, they depreciate), and must be replaced once the end of their useful life is reached.

### **Encumbrances**

Purchase orders, contracts or salary commitments that must be covered by an appropriation.

### **Expenditure (Modified Accrual Basis)**

Cost of goods received or services rendered, whether cash payments have been made or not.

### **Equalized Mill Rate**

The Equalized Mill Rate, or the Effective Tax Rate, is calculated by dividing the adjusted tax levy by the Equalized Net Grand List. Dollars of tax per \$1,000 market value; can be calculated by multiplying the mill rate by the assessment ratio.

### **Equalized Net Grant List**

The Equalized Net Grand List is the estimate of the market value of all taxable property in a municipality. Municipalities revalue their Grand Lists based on schedules established by the Connecticut General Assembly (CGS 12-62). Thus, there can be a marked difference between the market value of all property and the assessed value. The State Office of Policy and Management calculates the Equalized Net Grand List from sales and assessment ratio information and grand list reports filed by the municipality.

### **Fiscal Year**

The 12 month period at the end of which a government determines its financial condition and the results of operations and closes its books. For the Town of Tolland, the fiscal year begins on July 1<sup>st</sup> and ends on June 30<sup>th</sup>.

### **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