TOWN OF TOLLAND
CONNECTICUT

FY 2016-2017
OPERATING AND CAPITAL BUDGET
INCLUDING
5 YEAR CAPITAL IMPROVEMENT PLAN

Adopted May 17, 2016

Affirmative Action/Equal Opportunity Employer

TABLE OF CONTENTS

BUDGET MESSAGE 8

BUDGET SUMMARY
- General Fund Budget Summary 20
- Three Year Revenue and Expenditure Comparison 21
- Percentages of Total Revenues and Expenditures 23

CITIZENS' GUIDE TO THE BUDGET
- Introduction to the Budget Document 24
- Description and History of the Town 25
- Municipal Government 25
- Public Schools 27
- Municipal and Board of Education Employees 27
- Town Organization Chart 28
- Municipal Employees - Full-Time Equivalents 29
- Board of Education Employees – Full-Time Equivalents 30
- Local Economy 31
- Major Initiatives 32
- Budget Process and Budget Timelines 34
- Financial Planning Framework 36
  - ◊ Balanced Budget 36
  - ◊ Long-Range Planning 36
  - ◊ Fiscal Trend Analysis of Future Town Budgets and Mill Impacts 37
  - ◊ Goals & Objectives of Town Council 2015-2017 40
  - ◊ Financial Policies 41
- Fund Balance 42
- Fund Structure, Basis of Accounting & Measurement Focus 44
- Description of Funds 47

REVENUES
- Overview 49
- Revenue Summary Statements 50
- Projected Decreases/Increases for 2016/2017 from Non-Tax Revenue Sources 53
- Overview of Total Revenues 54
- Trends in General Fund Revenue Sources 56
- Property Taxes 57
- Intergovernmental – State and Federal Grants 60
- Other Sources 62
- Revenue Descriptions 63

EXPENDITURES

	Overview	65
	Expenditure Summary Statements	66
	Comparative Expenditures Charts	69
	Town Operating Budget	71
	Board of Education Operating Budget	73
	Debt Service Budget	74
	Capital Improvement Fund Budget	75

GENERAL GOVERNMENT

	Overview	76
	Organization Chart	77
100-00	Town Council	78
110-00	Town Manager	81
120-00	Economic Development Commission	84
130-00	HR and Benefit Administration	86
140-00	Miscellaneous Support Services	91
150-00	Insurance	95
160-00	Legal Services – Town Attorney and Personnel	99
170-00	Probate Services	103

PLANNING AND COMMUNITY DEVELOPMENT

	Overview	105
	Organization Chart	106
200-00	Building Inspection Services	107
210-00	Zoning Board of Appeals	110
230-00	Public Health Services	112
240-00	Planning and Zoning Services	114
250-00	Inland Wetlands Commission	117
260-00	Planning and Zoning Commission	119
270-00	Conservation Commission	122
280-00	Agriculture Commission	125

COMMUNITY SERVICES

	Overview	127
	Organization Chart	128
310-00	Senior Center Services	129
320-00	Human Services	132
400-00	Library Services	136
500-00	Recreation and Adult Education	139

PUBLIC WORKS

Overview		142
Organization Chart		143
600-00	Engineering Services	144
610-00	Parks and Facilities	146
630-67	Refuse and Recycling Services	163
640-00	Sewage Disposal	165
650-00	Streets & Roads	167

PUBLIC SAFETY

Overview		179
Organization Chart		180
700-00	Water Supply	181
710-00	Ambulance	183
720-00	Animal Control	187
730-00	Emergency Preparedness	190
740-00	Fire Prevention	192
750-00	Fire Suppression	195
755-00	Community Emergency Response Team	199
760-00	Law Enforcement	201

FINANCE & RECORDS

Overview		204
Organization Chart		205
810-00	Accounting Services	206
820-00	Assessment Services	209
830-00	Board of Assessment Appeals	212
850-00	Independent Audit	214
860-00	Registrars of Voters	216
870-00	Revenue Services	218
880-00	Town Clerk	221
890-00	Contingency	224

BOARD OF EDUCATION

Overview		227
900-00	Board of Education	228

DEBT SERVICE

Overview		232
840-00	Debt Service	233
Principal and Interest Schedule		234
Debt Management Plan		236

Summary of Debt Management Policy 237
Statutory Debt Limitation 238
Chart of Debt Service breakdown between School and Municipal 239
Proposed Debt Issuance Plan 239
Comparative Chart of Debt Service Levels 240
Financial Indicators 241

CAPITAL IMPROVEMENTS
Overview 242
910-00 Capital Improvements 243
Purpose of Capital Improvements 244
Capital Improvement Program Strategy/Guidelines 244
Capital Planning Guidelines and Excerpt from Town Manager Recommendation 245
Capital Financing Guidelines 248
Funding Sources 249
Significant Projects Funded by the General Fund and by Other Sources 251
Comparative Revenues and Expenditures and 2016/2017 Charts 252
Operating Costs Associated with Future Capital Budget 253
Equipment Aging Schedule for Units Assigned to Highway Garage 254
Equipment Aging Schedule for Units Assigned to Parks & Facilities 255
Five-Year Capital Improvement Plan for Fiscal Years 2016-2017 through 2020-2021 256
FY 2016-2017 Capital Improvement Program 260
Administration 261
Board of Education 262
Capital Equipment 267
Fire and Ambulance 268
Parks and Recreation 269
Public Facilities 270
Public Works 271
Streets and Roads 272
FY 2017-2018 Capital Improvement Program 275
FY 2018-2019 Capital Improvement Program 289
FY 2019-2020 Capital Improvement Program 302
FY 2020-2021 Capital Improvement Program 315

STATISTICS
Overview 327
Miscellaneous Statistical Information 329
Infrastructure Statistics of the Town of Tolland 330
Development, Recreation and Safety Activities of the Town of Tolland 331
Tolland's Age, Population and Density 332
Major Employers 333

Labor Force Data 334
School Information 335
Analysis of School Enrollment History 336
Analysis of Expenditures – Board of Education & General Government 337
General Fund Existing Debt Retirement 338
Ratio of Bonded Debt to Grand List and Bonded Debt per Capita 339
Ratio of Annual Debt Service Expenditures to Total General Fund Expenditures 340
Tolland's Principal Taxpayers 341
Analysis of Tax Rates, Levies and Collections 342
Assessed and Estimated Actual Value of Taxable Property 343
Property Value, Construction and Bank Deposits 344
Breakdown of Land Use 345
Analysis of Housing Distribution by Type Units 346

GLOSSARY
Glossary 347
Listing of Acronyms 353

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Town of Tolland

Connecticut

For the Fiscal Year Beginning

July 1, 2015

Executive Director

TOWN OF TOLLAND
2016 – 2017 OPERATING AND CAPITAL BUDGET
2016 – 2021 CAPITAL PLAN

TOWN COUNCIL

Richard Field
Chairperson

William Eccles

Robert Green

Paul Krasusky

Kristen Morgan

Joseph Sce

David Skoczulek

Steven Werbner
Town Manager

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

May 18, 2016

Dear Residents:

The Town of Tolland is honored to have been deemed by Money Magazine as the 34th best small community to live in the Country and the number one community as ranked by Connecticut Magazine as compared to the 46 Towns with median home values of between $200,000 and $249,000. These rankings are an acknowledgement of the outstanding school system that we have as well as cost effective and highly efficient municipal services and a wide array of amenities for our residents to enjoy such as acres of open space and a number of recreation areas. Tolland is certainly a wonderful place to work, live and play! In addition we are one of the few Towns in our population group with a Triple A bond rating from the Standard and Poor's Financial Rating Agency which reflects our strong financial management and adherence to sound financial policies. Tolland is fortunate that our annual household income in 2013 is 50% more than the Connecticut median household income and ranks 27th amongst the Connecticut's 169 municipalities.

While Tolland has much to be proud of and has weathered the economic downturn of the past several years fairly well, we must remain cognizant of not only what is occurring within our borders but also the current financial conditions both in our state and country as a whole. The State of Connecticut unfortunately continues to have difficulties balancing their budget both due to the slow rebound of certain sectors of the Connecticut economy as well as structural problems such as decade old pension and health benefit systems that are only now causing large payments to pay off unfunded liabilities. Over the next several years millions and even billion dollar deficits are forecasted which puts in jeopardy both current and future municipal aid projections.

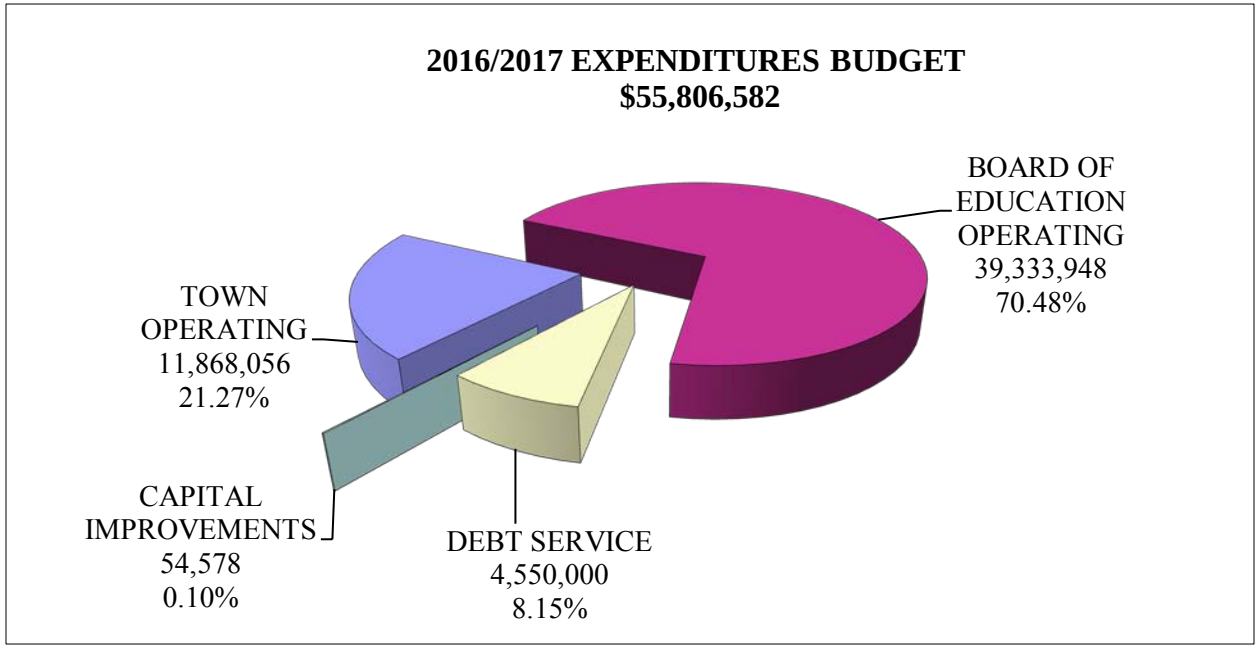
The recently approved State budget reduced all municipal aid categories except for ECS payments (school funding) by 5.8%. These reductions decreased our municipal aid by $350,000. Fortunately for one year the State increased the cap on motor vehicle taxes from 32 mills up to 37 mills. Tolland's motor vehicle mill rate will be 34.19 mills, giving the Town $300,000 in additional tax revenue. Thus the most recent reductions at the State level had a $50,000 negative impact on the Town.

We are fortunate that we did experience a .78% increase in our Grand List. Our increase is just above the median increase of some 26 Towns in the area of .67% which demonstrates some recovery within the building industry in Tolland.

When factoring in all the changes in non-tax revenue sources including the sales tax sharing and taking into consideration the one year increase in the motor vehicle tax cap, we are experiencing a modest decrease in revenues overall in the amount of $81,318. As we have on a regular basis over the last several years in response to the economic times, we 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, excluding last year which was impacted by the State mandated revaluation, has had an average percentage increase 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 over the last five years the year to year increase in Town Government spending has averaged 1.78%. Tolland has certainly done its part to be fiscally responsible during that period of time.

The budget continues to serve as a policy document, a financial plan and a means to educate and inform the residents of the Town as to where the resources of the Town are allocated and what the Town does with the resources it is given. Section C9-4 of the Town Charter states that the Town Manager shall present to the Town Council no later than March 27th a budget which includes a message outlining the financial policy of the Town and describing the important features of the budget plan, indicating any major changes together with reasons for such changes and containing a clear general summary of its content along with estimates for revenues and itemized expenditures for all departments including the Board of Education.

Therefore, we see as part of our responsibility as a Town Council, to present to you a budget which in these economic times continues basic services, both in the Town as well as the Board of Education and addresses absolute needs which can no longer be ignored, while at the same time limits overall expenditure increases. The approved budget represents a 2.21% with Town operating expenses being an increase of 2.34% and the Board of Education an increase of 2.76%. The tax increase necessary to support this budget is .83 mills or a 2.49% increase in the mill rate.



Each year as part of this budget message we show the tax impact to the average low-middle-higher assessed homes. After Revaluation the average assessment for these categories of homes was $117,093 - $188,285 - $360,369.

Property Tax Impact of the Town Council's Budget for Three Average Assessments				
2014 Assessment	**Market Value**	**Taxes at 33.36**	**Taxes at 34.19**	**Difference**
$117,093	$167,276	$3,906	$4,003	$97
$188,285	$268,979	$6,281	$6,437	$156
$360,369	$514,813	$12,022	$12,321	$299

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

- Reaffirmed its Triple A Financial rating from Standard and Poor's.
- Started the construction of the expansion of the Library into the former Hicks Gymnasium.
- Working with the Access Agency, started the design for the conversion of the former Parker School into 36 units of elderly housing to be funded by State Grants.
- Working with Adams Adventure in completing the parking lot improvements at Cross Farms Athletic Complex.
- Continue to address the needs of the community through a variety of different weather events.

In preparing this budget we have worked closely with the Board of Education. We applaud and support Dr. Willett's and the Board's direction and 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. **To that end the approved budget provides an expenditure increase of 2.76% and a total budget amount of $39,333,948 to the Board of Education**. The Board of Education priorities continue to be the Math in Focus program, the Writers Workshop program, reading program, professional development, curriculum work, supplies and materials to further evolve the Language Arts and Math programs.

Within the Board of Education a major focus is the condition of the school buildings. Recently we have completed some $10 million of improvements to the HVAC systems at school facilities to be paid over the next twenty years from energy savings. The focus now is on the buildings themselves including roofs, windows, doors, ceiling tiles, flooring and related items. Through recent hires, the Board of Education now possesses the expertise to conduct long range assessments of the condition of their facilities as well as the ability to put in place proper maintenance plans to ensure that improvements made will extend through their useful life expectancy. To address the immediate needs of the Board of Education we are recommending that in November of 2016 there be a bond referendum question requesting that Town voters approve $9.6 million which would be spent over the next three years. 38% of this cost is eligible for reimbursement from the State School Construction

Grant Program. Therefore, approximately $3,647,165 of the $9.6 million will come from grants. Failure to pursue this Tolland Public School Improvement project at this time will lead to:

- Higher material and labor costs in the future.
- Diminishing useful life of current assets.
- Safety or support concerns.
- Health concerns of students and staff.
- Utility inefficiencies.
- Accelerated depreciation of school assets.

The following chart identifies the timeframe/estimation of when the work will be done in the various years as well as the estimated cost for the items. Due to the Town's excellent financial rating, historic lows in both municipal notes and bond rates and the Town's overall declining debt, this is the opportune time to financially address this need. While the Town's portion of this project including proposed interest over the twenty years of the life of the bond issue will cost approximately $7.9 million, the subsequent impact on the Town's debt service and future mill rates is offset by declining debt and favorable bond rates.

TPS – Time Frame – estimation of when the work would be done:

- Grant acquisition is subject to bond approval.
- Process begins upon approval – grant application done while bond proceeds are actualized.
- Estimation of timeline based on bond approval and grant acquisition:

2016 – 2017	2017 – 2018	2018 – 2019	2019 – 2020

• Project Design (Roofs, Windows, Doors, Asbestos removal, grant applications)
 	
• Other examples:
  • District Wide HVAC & Plumbing Upgrades
  • TIS Cafeteria Tables
  • TIS Gym Divider
  • TMS Gym Divider
  • BGP Replacement of Oil Monitoring System
	• Completion of grant applications and awarding of roof projects for BGP, TIS, TMS
	• Completion of project design
	• Grant application for THS PA system expansion
	• Execution of necessary bidding
	• Project completion of roof at TIS
	• Applying for grant for Asbestos removal at TIS
	• Project design for TMS windows and exterior doors including PCB removal and testing
	• Other examples:
	  • BGP Concrete Repair Rear Sidewalk and Trench Drain
	  • TMS Auditorium Stage Floor re-finishing
	  • TIS Replacement of Lecture Hall Carpet
	  • District wide Custodial burnisher
	  • TIS Paving of Lower Level Loading Dock
	  • THS Warning Transitions Strips
	  • District-Wide snow and lawn equipment
	  • THS PA System Expansion
	  • TMS Press Box and Upper Soccer / Lacrosse Field Redesign
	  • BGP Replacement of exterior building doors (35+)
	  • BGP Paving Rear Exit to Playground
	  • THS VCT Flooring replacement A Wing Hallway
	  • BOE Boiler Replacement and Fuel Conversion
		• BGP, and TMS Roof project completion
		• Grant application for Fire Panel
		• TIS Asbestos project completed
		• TMS exterior and door project completion
		• TMS environmental remediation of PCBs, caulking.
		• Other Examples
		  • TMS Fire Alarm Panel Replacement
		  • BGP expansion of chain link fence around soccer field
		  • THS re-surfacing of all weather track
		  • TIS Replacement of Ceiling Tiles
		  • TMS Replacement of Ceiling Tiles
		  • TIS Asbestos removal and replacement of floor tiles
			• Completion of any residual projects started in 2018-2019
			• BGP Replace condensing units
			• TMS Windows, Exterior Doors, PCB removal

TPS – Time Frame – Estimated cost of the items:

ITEM	Estimated Amount	Notes	Estimated Timeline
BOE Equipment Trailer	13,200	Assuming GF contribution	FY17-18
BGP Concrete Repair Rear Sidewalk and Trench Drain	17,000	Assuming GF contribution	FY17-18
TMS Auditorium Stage Floor re-finishing	10,000	Assuming GF contribution	FY17-18
TIS Replacement of Lecture Hall Carpet	10,000	Assuming GF contribution	FY17-18
Districtwide custodial burnisher	19,000	Assuming GF contribution	FY17-18
TIS Paving of Lower Level Loading Dock	21,576	Assuming GF contribution	FY17-18
BGP Replacement of Oil monitoring system	11,000	Assuming GF contribution	FY17-18
SUBTOTAL	**101,776**		
District Wide HVAC & Plumbing Upgrades	45,000	Bond	FY16-17
TIS Cafeteria Tables	30,270	Bond	FY16-17
TIS Gym Divider	15,000	Bond	FY16-17
TMS Gym Divider	15,000	Bond	FY16-17
TIS Roof Replacement Bond	948,500	a) does not include soft costs b) this number is bond portion of cost, c) includes 3% inflation	FY 17-18
TIS Roof Replacement Grant	948,500		FY 17-18
BGP Roof Replacement Sections A-H Bond	875,000	a) does not include soft costs b) this number is bond portion of cost, c) includes 3% inflation	FY 18-19
BGP Roof Replacement Sections A-H Grant	875,000		FY 18-19
TMS Roof Replacement Sections A-S Bond	1,132,575	a) does not include soft costs b) this number is bond portion of cost, c) includes 3% inflation	FY18-19
TMS Roof Replacement Sections A-S Grant	1,132,575		FY 18-19
THS Warning Transition Strips	140,000		FY17-18
District wide Snow and Lawn Equipment	59,058		FY17-18
THS PA System Expansion	36,000		FY17-18
TMS Press Box and Upper Soccer/Lacrosse Field Re-design	45,000		FY17-18
BGP Replacement of exterior building doors(35+)	65,000		FY17-18
BGP Paving Rear Exit to Playground	10,800		FY17-18
THS VCT Flooring replacement A Wing Hallway	10,000		FY17-18
BOE Boiler Replacement and Fuel Conversion	26,000		FY17-18
Bond Issuance Costs	418,637		FY 18-19
TMS Fire Alarm Panel Replacement Bond	25,000	a) does not include soft costs b) this number is bond portion of cost, c) includes 3% inflation	FY18-19
TMS Fire Alarm Panel Replacement Grant	25,000		FY18-19
BGP expansion of chain link fence around soccer field	17,000		FY18-19
THS re-surfacing of all weather track	120,000		FY18-19
TIS Replacement of Ceiling Tiles	318,000		FY18-19
TMS Replacement of Ceiling Tiles	318,000		FY18-19
TIS Asbestos removal and replacement of floor tiles Bond	226,090	a) does not include soft costs b) this number is bond portion of cost, c) includes 3% inflation	FY18-19/19-20(50% FY 19, 50% FY 20)
TIS Asbestos removal and replacement of floor tiles Grant	226,090		FY18-19/19-20
BGP Replace Condensing Units	132,905		FY19-20
TMS Windows, Exterior Doors, and PCB removal Bond	440,000	a) does not include soft costs b) this number is bond portion of cost, c) includes 3% inflation	FY19-20
TMS Windows, Exterior Doors, and PCB removal Grant	440,000		FY19-20
School Security	500,000		FY19-20
TOTAL BONDED/GRANT	**9,600,000**		
TOTAL ALL PROJECTS	**9,701,776**		

This budget proposes Town operating expenditures at $11,868,056 which is considerably less than the statewide average for Towns with populations between 10,000-30,000 which is $23,274,052 (State Office of Policy and Management). In order to achieve Town expenditure level as recommended over the last five years the total number of Town employees has been reduced by 10%. This has been through a combination of reductions in staff, freezing of position vacancies and elimination of positions once vacant. In some cases due to changes in Town priorities, it is necessary that we recommend the filling of positions. In this budget we have approved the hiring of an Assistant Planner/Zoning/Wetlands Officer in the Planning Department at a cost with fringe benefits of $77,485 for 10.5 months of the year; the hiring of a Part-Time Custodian to service the expanded Library and Recreation Center and a Part-Time Clerical position in Public Safety to assist with the ever increasing recordkeeping responsibilities of the Department with salary costs of $17,003 and $18,020 respectively.

The position within the Planning Department is extremely important as the Town continues discussion regarding a possible blight ordinance, sign enforcement and wetland reviews. On the zoning side we had over 150 permits last year which entails conducting certificate of occupancy inspections, preparing legal ads, notices of decisions, filing meeting minutes and other tasks. Currently amongst other responsibilities the Director of Planning is spending 20% of her time on zoning and wetlands functions. Towns such as Coventry, East Windsor, Canton, Colchester and Ellington all have Assistant Planner positions which handle the zoning and wetlands functions.

With the addition of this position we have also approved the elimination of the Full-Time Town Engineer position and return to a contractual arrangement for this function. There would remain within the Engineering budget $35,000 for contractual services as well as money within our Capital Budget to address Engineering services related to drainage and roads. The savings associated with this arrangement will help to offset the cost of the position in the Planning Department which has a higher priority need at this time.

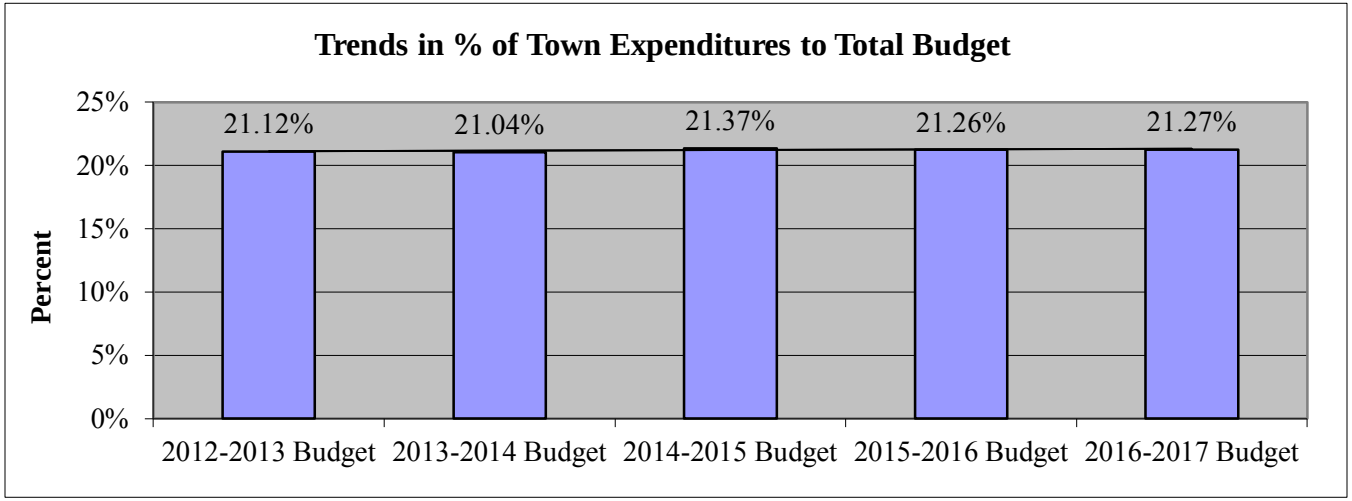
Other expenditure drivers in the Town operating budget include:

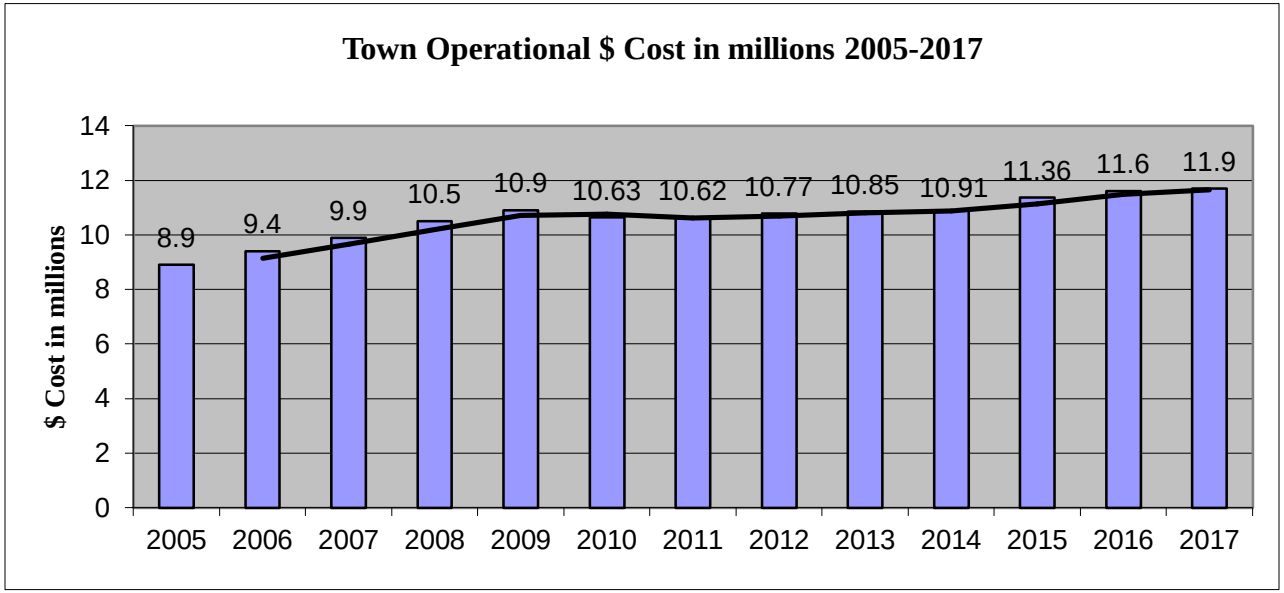
- Insurances (without Health Insurance) – $29,455
- Professional Services (majority related to Resident State Trooper Program State increases and Engineering Services) – $120,497
- Salaries (Unions under Negotiation) – $248,756
- Tree Trimming and Street Sweeping – $15,497
- Snow and Ice Control Materials – $23,363
- Machinery and Equipment Repairs – $23,975

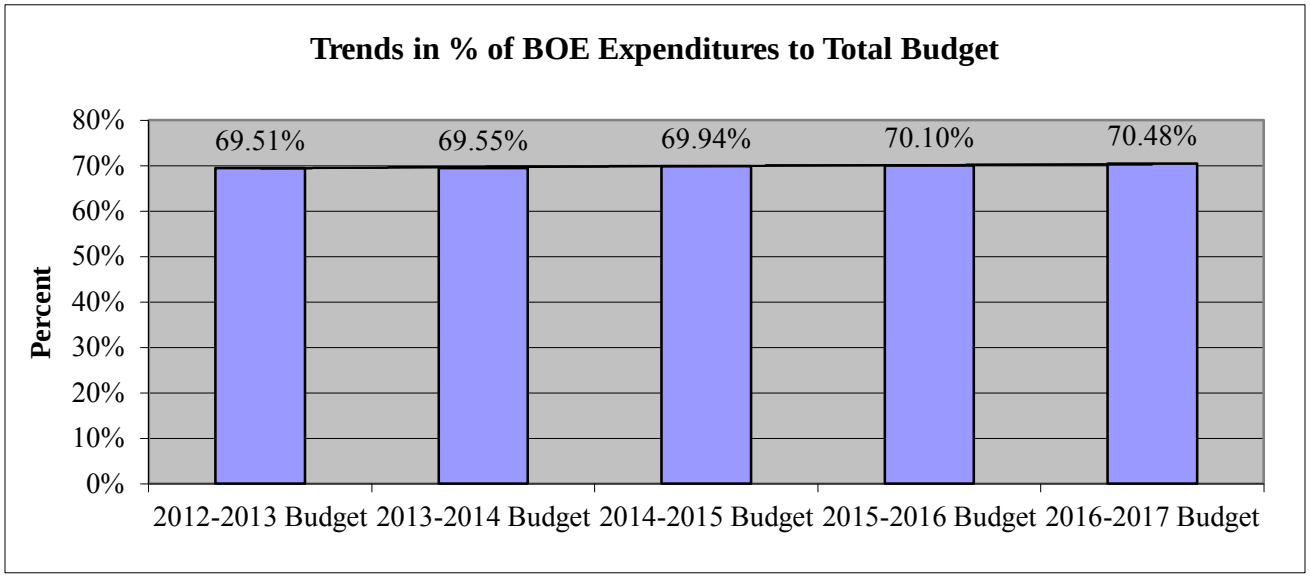
Major initiatives addressed as part of this budget are as follows:

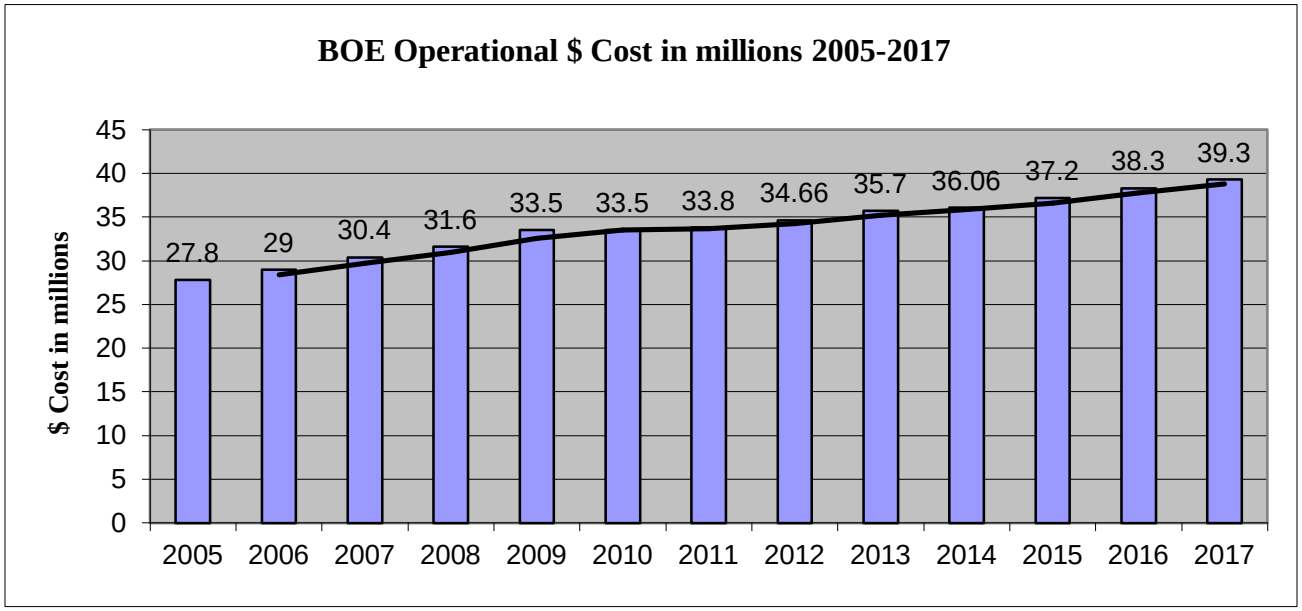
- Expansion of the Library into the Hicks Gymnasium area.
- Expansion and renovation of the Highway Garage.
- Conversion of the former Parker School to Elderly Housing.
- Completion of parking lot improvements in conjunction with the Adams Adventure Play Scape.
- Improvements to the HVAC system at the Recreation Center.
- Facilities improvements within the school system.
- Telephone Communication System improvements for Town and School system.

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. In fact, the Governor in his latest Budget address indicated that in 2017/2018 municipal aid and other state expenses will have to be reduced at least 15% in order to address large projected state deficits. We are closely monitoring our current year revenue projections while most revenues are on target the State also implemented some mid-term unanticipated municipal revenue reductions including $50,443 for our PILOT Funding. This funding has been eliminated in future years as well. It should be remembered that revenues have been budgeted at reduced amounts from previous years. For example in 2007-08 we received $419,106 in interest income. Today we are budgeting $50,000. Pequot funds were at $87,657 and next year they will be $34,843. Conveyance tax was at $191,624 and next year is projected to be $120,000. To help offset the decreased amount of revenue, we have approved the use of fund balance in the next fiscal year in the amount of $150,000. Use of fund balance as a revenue source should be carefully monitored and should only be used in extraordinary economic times such as those we have encountered over the last several years. Fortunately, while we have programmed the use of fund balance in the past, we have not had to use the full amount due to other revenue increases or expenditure decreases.




Town Operational $ Cost in millions 2005-2017
$ Cost in millions
14
12
10
8
6
4
2
0
8.9
9.4
9.9
10.5
10.9
10.63
10.62
10.77
10.85
10.91
11.36
11.6
11.9
2005
2006
2007
2008
2009
2010
2011
2012
2013
2014
2015
2016
2017


Trends in % of BOE Expenditures to Total Budget
Percent
80%
70%
60%
50%
40%
30%
20%
10%
0%
69.51%
69.55%
69.94%
70.10%
70.48%
2012-2013 Budget
2013-2014 Budget
2014-2015 Budget
2015-2016 Budget
2016-2017 Budget



The Town is fortunate to have a strong cadre of highly qualified and dedicated Town employees. Several years ago we changed the method of compensation for unaffiliated employees to one based on merit. We have approved an average of not more than 2.25% for all employees involved. It is important for succession purposes and for fair compensation that we ensure going forward that our ranges and salaries within ranges are competitive with the general market place. Therefore we also approved the maximum of the ranges also be increased by 2.5%. In addition this budget authorizes that the HSA contribution which the Town makes toward unaffiliated employees' health insurance deductible be reduced over the next two years to 70% effective July 1, 2016 and 65% effective July 1, 2017 and that the employee share of premium costs be increased to 18.5% on July 1, 2016 and 19% on July 1, 2017. These changes are consistent with the direction we are taking with collectively bargained groups.

The Town of Tolland remains a community seen as desirous to live, work and play. The unique charm, the recreational and cultural amenities, the preservation of open space, the sensitivity of plan design so as not to intrude on the rural village atmosphere and a strong education system are just some of the reasons people are willing to make a significant financial investment to locate in this 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 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. We thank the community for their support in passing this budget at the second referendum.

The input of staff has been critical to the development of this document. We wish to thank Town Manager, Steven Werbner, Finance Director, Lisa Hancock, Director of Administrative Services, Mike Wilkinson, Assistant Finance Director, 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,

Richard J. Field
Town Council Chair

TOWN OF TOLLAND
GENERAL FUND BUDGET SUMMARY

2014-2015 Final Budget	2015-2016 Adopted Budget	BUDGET APPROPRIATIONS:	2016-2017 Proposed Budget	2016-2017 Adopted Budget	PERCENT CHANGE FROM PRIOR BUDGET
2,801,870	2,836,928	General Government	2,873,719	2,860,647	
353,538	354,117	Planning and Community Development	404,211	404,211	
827,609	923,295	Community Services	926,683	926,683	
4,435,067	4,485,412	Public Works and Environmental Maintenance	4,450,564	4,430,159	
1,837,843	1,872,685	Public Safety Services	2,036,190	2,036,190	
1,101,692	1,124,672	Finance and Records	1,210,166	1,210,166	
11,357,619	**11,597,109**	**TOTAL -- TOWN GOVERNMENT**	**11,901,533**	**11,868,056**	2.34%
37,189,581	38,275,831	Board of Education Operations	39,420,471	39,333,948	
37,189,581	**38,275,831**	**TOTAL -- BOARD OF EDUCATION**	**39,420,471**	**39,333,948**	2.76%
48,547,200	**49,872,940**	**TOTAL OPERATING TOWN AND BOARD OF EDUCATION**	**51,322,004**	**51,202,004**	2.66%
4,542,176	4,542,176	Debt Service	4,550,000	4,550,000	0.17%
86,456	183,814	General Fund Contribution for Capital Improvements	100,578	54,578	-70.31%
4,628,632	**4,725,990**	**TOTAL -- CAPITAL IMPROVEMENTS/DEBT SERVICE**	**4,650,578**	**4,604,578**	
53,175,832	**54,598,930**	**TOTAL TOWN APPROPRIATIONS**	**55,972,582**	**55,806,582**	2.21%
		LESS:			
12,876,860	12,935,101	Estimated Revenues from Non-Tax Sources	13,128,239	12,831,896	-0.8%
		LESS:			
259,000	250,000	General Fund Balance Applied	150,000	150,000	-40%
40,039,972	41,413,829	**AMOUNT TO BE RAISED BY CURRENT TAXES**	42,694,151	42,824,686	3.41%
53,175,832	**54,598,930**	**TOTAL TOWN REVENUES**	**55,972,390**	**55,806,582**	$ 1,373,460
1,300,921,026	1,255,231,338	***NET GRAND LIST REAL ESTATE AND PERSONAL PROPERTY***	1,265,008,557	1,265,008,557	0.78%
7,838,334	8,200,000	**LESS:** Senior Tax Relief Program	7,600,000	7,600,000	
3,525,000	7,020,000	**LESS:** Corrections, and Assessment Appeals	6,706,500	6,706,500	
500,000	700,000	**PLUS:** New Construction	500,000	500,000	
12,500,000	13,250,000	**PLUS:** Motor Vehicle Supplement	14,000,000	14,000,000	5.66%
1,302,557,692	**1,253,961,338**	**NET TAXABLE GRAND LIST**	**1,265,202,057**	**1,265,202,057**	
1,289,532,115	**1,241,421,725**	**NET ADJUSTED COLLECTIBLE GRAND LIST @ 99.0%**	**1,252,550,036**	**1,252,550,036**	
31.05	33.36	**MILL RATE**	34.34	34.19	2.49%

THREE YEAR REVENUE AND EXPENDITURE COMPARISON

	2014-2015 Actual	2015-2016 Adopted Budget	2016-2017 Adopted Budget	$ Change 2015/16 to 2016/2017	% Change 2015/16 to 2016/2017
PROPERTY TAXES	40,552,478	41,947,752	43,336,722	1,388,970	3.31%
STATE & FEDERAL GRANTS	663,363	630,480	871,274	240,794	38.19%
LICENSES, PERMITS & FEES	258,335	352,600	264,500	(88,100)	-24.99%
CHARGES FOR CURRENT SERVICES	365,853	341,737	330,540	(11,197)	-3.28%
INVESTMENT INCOME/OTHER REVENUE	126,883	60,000	60,000	-	0.00%
EDUCATION GRANTS	11,025,425	11,016,361	10,793,546	(222,815)	-2.02%
CONTRIBUTION FROM FUND BALANCE	209,456	250,000	150,000	(100,000)	-40.00%
REVENUE TOTALS	53,201,793	54,598,930	55,806,582	1,207,652	2.21%
TOTAL TOWN OPERATING	11,395,438	11,597,109	11,868,056	270,947	2.34%
BOARD OF EDUCATION OPERATING	37,177,650	38,275,831	39,333,948	1,058,117	2.76%
CAPITAL IMPROVEMENTS	86,456	183,814	54,578	(129,236)	-70.31%
DEBT SERVICE	4,542,249	4,542,176	4,550,000	7,824	0.17%
EXPENDITURES TOTALS	53,201,793	54,598,930	55,806,582	1,207,652	2.21%

GENERAL FUND FINANCIAL RESULTS AND ADOPTED BUDGET

	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Estimated Actual	2016-2017 Adopted Budget
Revenues:						
Property taxes	$ 38,322,762	39,100,634	39,438,201	40,552,478	42,216,858	43,336,722
Intergovernmental	12,316,872	11,745,632	11,739,593	11,688,788	11,622,898	11,664,820
Charges for services, Licenses, Permits and Fees	580,757	604,168	682,762	624,188	570,410	595,040
Investment income	48,551	58,432	63,549	64,466	68,000	50,000
Other revenues	20,197	24,951	78,755	45,741	70,053	10,000
Total revenues	51,289,139	51,533,817	52,002,860	52,975,661	54,548,219	55,656,582
Expenditures:						
Current:						
Administrative	2,426,893	2,531,429	2,639,763	2,766,498	2,811,013	2,860,647
Planning and community development	354,477	361,990	331,355	353,218	350,754	404,211
Community services	860,832	866,631	811,615	853,678	935,467	926,683
Public works	4,529,746	4,505,476	4,354,806	4,427,252	4,456,697	4,415,159
Public safety services	1,530,589	1,582,877	1,637,227	1,832,529	1,815,545	2,026,190
Record and financial services	887,126	903,899	848,235	926,869	968,112	986,934
Contingency and other	117,398	67,518	230,471	135,177	52,472	223,232
Disaster Recovery- Storms Irene & Alfred	558,479					
Board of Education	34,667,151	35,685,928	35,984,033	37,177,650	38,275,831	39,333,948
Debt service	4,751,795	4,642,785	4,744,210	4,443,249	4,098,507	4,550,000
Total expenditures	50,684,486	51,148,533	51,581,715	52,916,120	53,764,398	55,727,004
Excess of Revenues over Expenditures	604,653	385,284	421,145	59,541	783,821	(70,422)
Other Financing Sources (Uses) :						
Sources:						
Bond Premium	140,862	59,681				
Cancellation of prior year purchase orders	15,520	6,440	5,427	1,374		
Contribution of fund balance						
Contribution of fund balance - other fund				15,302		
Contribution of Fund Balance for Storm Fund Assigned Balance						
Uses:						
Additional appropriation bond premium						
Transfer to Capital Improvement fund from General Fund	(247,310)	(171,877)	(166,991)	(86,456)	(183,814)	(54,578)
Transfers out (General Fund to Debt Service Fund)				(99,000)	(443,669)	
Transfers out (General Fund to new Storm Reserve Fund)		(121,976)				
Transfers out (Dog, Sewer Reserve and Other Funds)	(18,500)	(17,000)	(17,000)	(25,000)	(30,356)	(25,000)
Transfers out (Education Reserve Fund)				(75,217)	(25,982)	
Net other financing (Uses) Sources	(109,428)	(244,732)	(178,564)	(268,997)	(683,821)	(79,578)
Excess of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	495,225	140,552	242,581	(209,456)	100,000	(150,000)
Fund Balance at Beginning of Year	6,434,332	6,929,557	7,070,109	7,312,690	7,103,234	7,203,234
Fund Balance, budgetary basis at End of Year	$ 6,929,557	7,070,109	7,312,690	7,103,234	7,203,234	7,053,234
Fund Balance as a percentage of budgetary expenditures	13.6%	13.8%	14.13%	13.40%	13.34%	12.6%
Fund Balance, GAAP basis:						
Committed for Education & Other funds Use				75,249	31,338	
Encumbrances included as expenditures in budgetary basis	950,046	584,517	841,763	1,113,237	1,100,000	1,100,000
Prior year Encumbrances	159,434	251,941	240,651	174,500	200,000	200,000
Assigned and Unassigned fund balance, GAAP basis at the End of the Year	$ 8,039,037	$ 7,906,567	$ 8,395,104	$ 8,466,220	$ 8,534,572	$ 8,353,235
Assigned with designation for specific purpose in future budget	(200,000)	(111,041)	(259,000)	(250,000)	(150,000)	(150,000)
Assigned for encumbrances	(1,109,480)	(1,086,458)	(1,082,414)	(1,287,737)	(1,100,000)	(1,100,000)
Restricted for use of Bond Premium for Debt Payments	(140,862)	(59,681)				
Supplemental appropriation ofUse of Fund Balance				(75,249)	(31,338)	
Unassigned and available Fund Balance (GAAP Basis)	6,588,695	6,649,387	7,053,690	6,853,234	7,253,234	7,103,235
GAAP Basis Expenditures (Includes Teachers Retirement & Excess Cost)	55,736,331	56,482,370	56,879,940	57,685,731	59,127,874	59,127,874
Unassigned Fund Balance as a percentage of GAAP expenditures	11.82%	11.8%	12.4%	11.9%	12.3%	12.0%

TOWN OF TOLLAND
PERCENTAGES OF TOTAL REVENUES AND EXPENDITURES

Revenues	2011/12 Budget	2012-2013 Budget	2013-2014 Budget	2014-2015 Budget	2015-2016 Adopted Budget	2016-2017 Adopted Budget
Property Taxes	74.49	75.78	75.76	76.30	76.83	77.66
State and Federal Grants	2.68	1.41	1.22	1.18	1.15	1.56
Licenses, Permits and Fees	0.36	0.41	0.41	0.43	0.65	0.47
Charges for Current Services	0.77	0.76	0.74	0.72	0.63	0.59
Investment Interest/Other	0.44	0.29	0.09	0.12	0.11	0.10
Educational Related Grants	21.26	21.35	21.08	20.76	20.18	19.34
Use of Fund Balance	0.00	0.00	0.70	0.49	0.46	0.27
	100.00	100.00	100.00	100.00	100.00	100.0

Expenditures	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17
Town Operating						
General Government	5.05	4.94	5.18	5.27	5.20	5.13
Planning & Community Development	0.74	0.70	0.63	0.66	0.65	0.72
Community Services	1.86	1.67	1.61	1.56	1.69	1.66
Public Works	9.51	8.81	8.45	8.34	8.22	7.94
Public Safety	2.94	3.09	3.17	3.46	3.43	3.65
Records/Financial	1.84	1.74	1.67	1.71	1.78	1.77
Contingency/Other	0.17	0.17	0.33	0.36	0.28	0.40
Total Town Operating	**22.11**	**21.12**	**21.04**	**21.36**	**21.25**	**21.27**
Education	**67.24**	**69.51**	**69.55**	**69.94**	**70.10**	**70.48**
Debt Service	**9.88**	**9.04**	**9.14**	**8.54**	**8.32**	**8.15**
Capital Improvements	**0.77**	**0.33**	**0.27**	**0.16**	**0.34**	**0.10**
	100.00	100.00	100.00	100.00	100.00	100.00

Mill Rate	29.15	29.99	30.19	31.05	33.36	34.19
Grand Levy	36,412,908	38,805,334	39,159,905	40,444,416	41,832,151	43,257,259
Mill Rate Increases	0.34	0.84	0.20	0.86	2.31	0.83
					Revaluation year	

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 approximately 15,000 that retains impressive remnants of its rural past and substantial areas of protected open space. Expanding commercial and industrial resources are notably bolstering the economic base of the Town but in a way consistent with planning designed to preserve the community's character and provide open space. Tolland was ranked 34th on Money Magazine's 2015 "100 Best Places to Live" in the United States.

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

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

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/ and choose the Government drop down. The Town Manager appoints department heads subject to confirmation by the Town Council. The Town Manager and the Director of Finance and Records are responsible for the financial management of the Town.

The additional information about the Town of Tolland community, demographics and services is presented in the "Statistics" section of this book.

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

- General Government: Provides oversight from the Town Council to the Town Manager and ultimately to all other divisions. This division provides the administrative services for all departments including benefits, insurance and legal services.

- Planning and Community Development: This division houses the departments of Planning and Zoning, Inland Wetlands Enforcement, Building Inspection and Health code inspections.

- Community Services: This division includes Human Services, Elderly, Youth, Library and Recreation Services.

- Public Safety: This division includes Police (under contract with the Connecticut State Police), a combination volunteer/paid Fire and Ambulance Department and Animal Control Services.

- Public Works: This division includes the departments of Highway Maintenance, Parks and Facilities, Solid Waste and Recycling and Cemeteries. The Town Engineer whether employee or through contract service provides engineering services to Planning and Community Development, Public Works the Tolland Water Commission and Water Pollution Control Authority.

- Finance and Records: This division includes Town Clerk, Town Assessment Services, Revenue Collection, Information Technology Services and Financial Services.

The Town has successfully privatized and contracted out several municipal services. Examples include the construction/reconstruction of roads, 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 administrated on a self-insured basis.

The Town of Tolland provides water and sewer services to a small sector of the community. Approximately 501 residences, 32 commercial accounts with multiple businesses, 3 municipal and 3 Board of Education buildings are serviced by the Tolland Water System. The Connecticut Water Company services other designated sections throughout the Town. Public sewers are available in the west central portion of the Town, which includes the expanded Business Park, 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

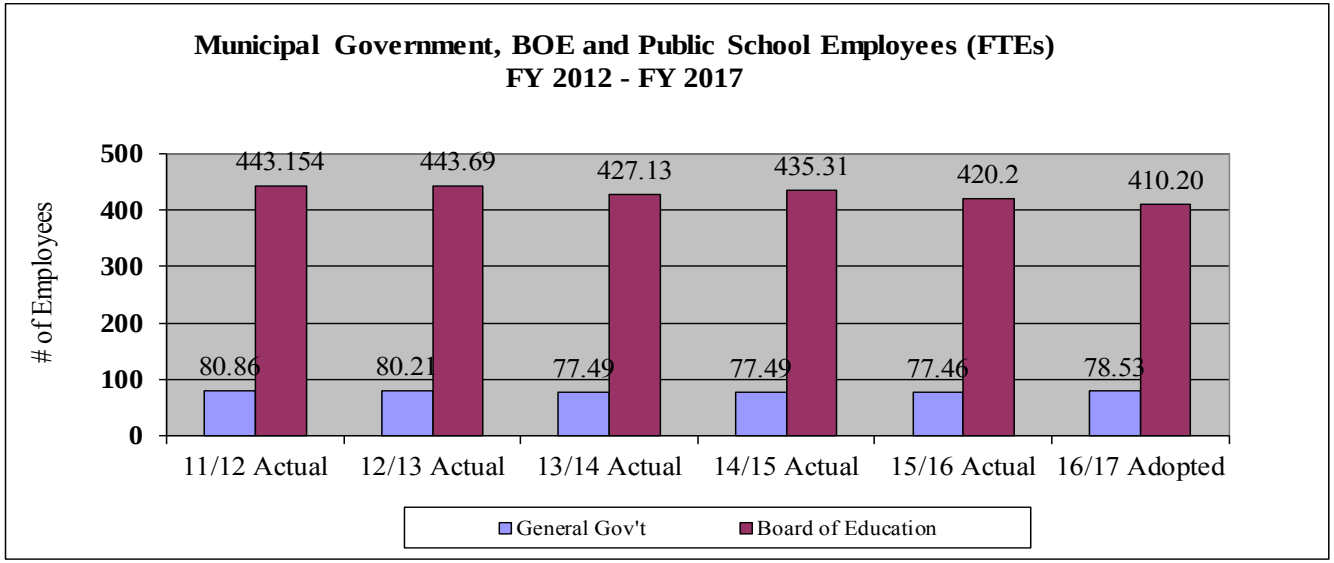
An elected Board of Education of nine members makes the policy for the Town's kindergarten through grade twelve educational systems. It appoints the Superintendent of Schools who has responsibility for administration of the Tolland School System. Tolland schools, as of October 2015, had an enrollment of approximately 2,676 students being taught in four facilities:

Birch Grove Primary School (grades pre-K–2)	529 students
Tolland Intermediate School (grades 3–5)	551 students
Tolland Middle School (grades 6–8)	666 students
Tolland High School (grades 9–12)	852 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

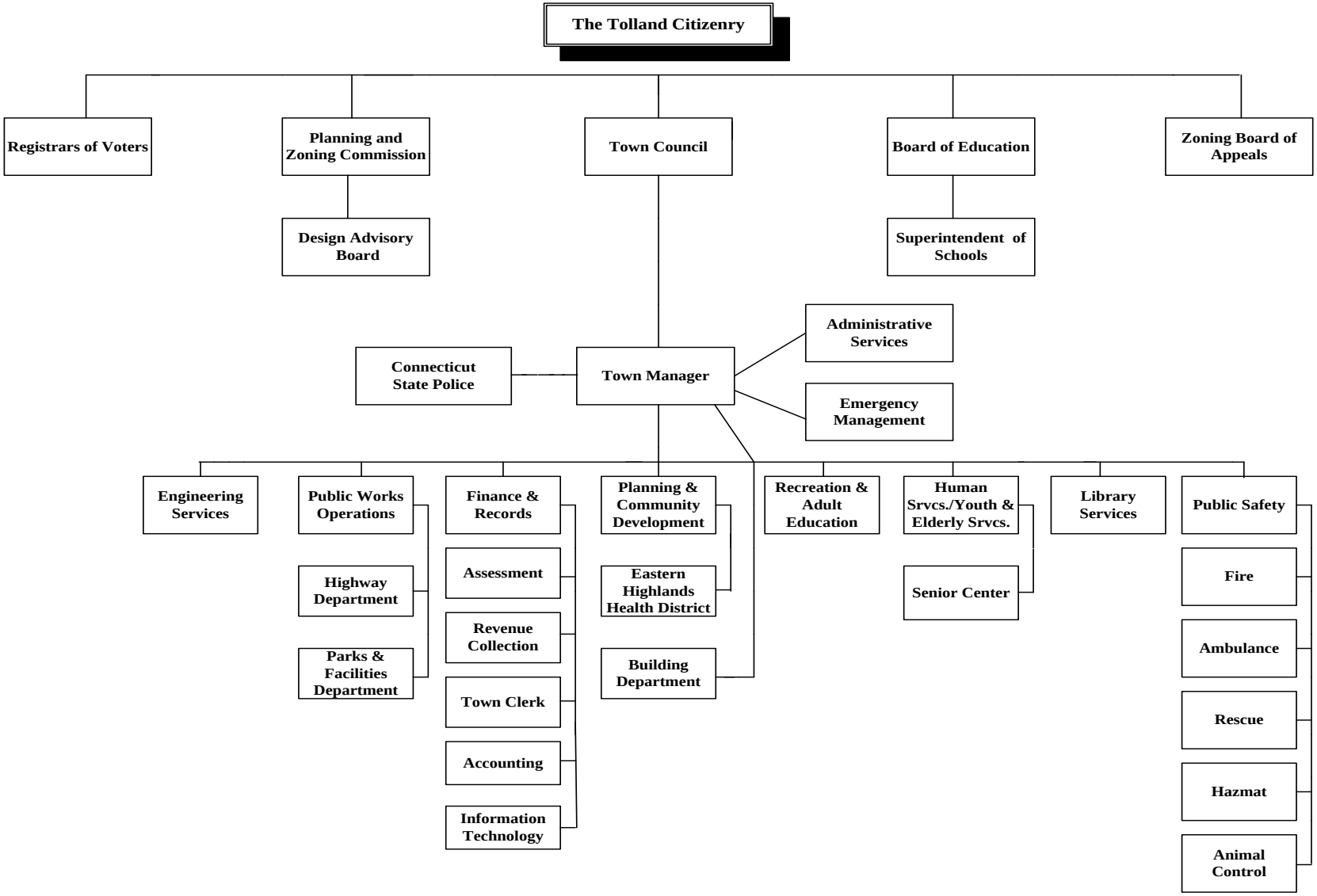
The following chart shows totals for full-time and full-time equivalent employees over the last six fiscal years.



- General Gov't Personnel includes all municipal staff, which includes Administration, Planning and Community Development, Community Services, Public Works, Public Safety, Finance : 78.53 tax supported and .2 other self-supporting funding.
- Board of Education Personnel includes all teaching staff, support services, facilities services: 346.7 tax supported position, 63.5 Non-Board funded positions.

Town of Tolland

Organization Chart



TOWN OF TOLLAND
MUNICIPAL EMPLOYEES – FULL-TIME EQUIVALENTS

Position Title	Actual 2013 - 2014	Actual 2014 - 2015	Actual 2015 - 2016	Adopted 2016 - 2017
GENERAL GOVERNMENT:				
Town Manager	1.00	1.00	1.00	1.00
Executive Assistant *(part funded by TWC)*	2.00	2.00	2.00	2.00
Director of Administrative Services	1.00	1.00	1.00	1.00
PLANNING & COMMUNITY DEVELOPMENT:				
Building Inspector	1.00	1.00	1.00	1.00
Administrative Secretary	1.00	1.00	1.00	1.00
Director of Planning & Community Development	1.00	1.00	1.00	1.00
Executive Secretary	1.00	1.00	1.00	1.00
Assistant Planner	0.00	0.00	0.00	1.00
COMMUNITY SERVICES:				
Asst. Director Human Services *(part funded by Grant)*	1.00	1.00	1.00	1.00
Senior Center Director	1.00	1.00	1.00	1.00
Elderly Outreach Caseworker	1.00	1.00	1.00	1.00
Director of Human Services	1.00	1.00	1.00	1.00
Human Services Case Manager	1.00	1.00	1.00	1.00
Administrative Secretary-Human Services	.71	.71	.71	.71
Library Director	1.00	1.00	1.00	1.00
Adult Services/Reference Librarian	1.00	1.00	1.00	1.00
Children/Young Adult Librarian	1.00	1.00	1.00	1.00
Technical Services Assistant/Coordinator	1.00	1.00	1.00	1.00
Library Circulation Assistant	2.97	2.97	2.97	2.97
Director of Recreation & Adult Education	1.00	1.00	1.00	1.00
Administrative Secretary *(funded by Recreation)*	1.00	1.00	1.00	1.00
ENGINEERING:				
Town Engineer	1.00	1.00	1.00	0.00
PUBLIC WORKS:				
Public Works Director	1.00	1.00	1.00	1.00
Public Works Supervisor	2.00	2.00	1.00	1.00
Executive Secretary-Parks & Facilities	1.00	1.00	1.00	1.00
Working Foreman/Facilities Mgr.	1.00	1.00	1.00	1.00
Public Works Operations Manager	0.00	0.00	0.00	1.00

Position Title	Actual 2013 - 2014	Actual 2014 - 2015	Actual 2015 - 2016	Adopted 2016 - 2017
PUBLIC WORKS (cont.)				
Working Leader	1.00	1.00	1.00	1.00
Laborer	12.00	11.00	11.00	11.00
F/T Custodian	.60	.60	1.00	1.00
P/T Custodian	.50	.50	.50	1.00
Mechanic	3.00	3.00	3.00	3.00
Truck Driver	4.00	5.00	4.00	4.00
Equipment Operator	4.00	4.00	4.00	4.00
PUBLIC SAFETY:				
Public Safety Director	1.00	1.00	1.00	1.00
Asst. Public Safety Director	1.00	1.00	1.00	1.00
Firefighter/EMT	6.00	6.00	6.00	6.00
Admin. Sec. (Fire/Troopers)	1.71	1.71	1.71	2.28
Animal Control Officer	.86	.86	.86	.86
Fire Marshal	.43	0.00	0.00	1.00
Deputy Fire Marshal	0.00	.43	1.00	0.00
FINANCE & RECORDS:				
Dir. of Finance & Records / Treasurer	1.00	1.00	1.00	1.00
Asst. Finance Director	1.00	1.00	1.00	1.00
Accountant II	1.00	1.00	1.00	1.00
Senior Account Clerk/IT Technician	1.00	1.00	1.00	1.00
Assessor	1.00	1.00	1.00	1.00
Deputy Assessor	1.00	1.00	1.00	1.00
Assessment Technician	1.00	1.00	1.00	1.00
Collector of Revenue	1.00	1.00	1.00	1.00
Asst. Collector of Revenue	2.00	2.00	2.00	2.00
Town Clerk/Registrar of Vital Statistics	1.00	1.00	1.00	1.00
Registrar of Vital Statistics	1.00	1.00	1.00	1.00
Registrars of Voters	.71	.71	.71	.71
TOTALS	**77.49**	**77.49**	**77.46**	**78.53**

TOLLAND PUBLIC SCHOOLS

2016-17 Budget

Personnel Position Summary

Districtwide

Staff Positions	Actual FY 2015-16	Adopted FY 2016-17	Difference Adopted v Act
Birch Grove Primary School			
Teacher	43.2	40.2	(3.00)
Paras and nurses	32.0	32.0	0.00
Tolland Intermediate School			
Teacher	48.5	46.5	(2.00)
Paras and nurses	16.3	16.3	0.00
Tolland Middle School			
Teacher	55.2	53.2	(2.00)
Paras and nurses	17.3	17.3	0.00
Tolland High School			
Teacher	65.5	62.5	(3.00)
Paras and nurses	10.7	10.7	0.00
Custodial & Maintenance Operations	23.5	24.5	1.00
Central Office	8.0	8.0	0.00
Principals' Office	24.2	23.2	(1.00)
Systemwide (Coord/Instructional/SPED/Tech)	12.3	12.3	0.00
TOTAL BOE FUNDED POSITIONS	**356.7**	**346.7**	**(10.00)**
Grant/Self-funded			
Certified Grant Regular Education	1.0	1.0	0.00
Certified Grant Special Education	1.0	1.0	0.00
Non-Certified Grant	26.0	26.0	0.00
Family Resource Ctr Grant	1.7	1.7	0.00
FRC Before & After School Program	12.2	12.2	0.00
Food and Nutrition Services	21.6	21.6	0.00
TOTAL GRANT/SELF-FUNDED POSITIONS	**63.5**	**63.5**	**0.00**
GRAND TOTAL	**420.2**	**410.2**	**(10.00)**

Local Economy

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

With the assistance of State grants, Tolland has been able to provide infrastructure to support business development in the Business Park, including Dari Farms facility, NESTEEL, Wilson Woodworking, and others. The most recent large-scale development in the Business Park is Star Hill Family Athletic Center, a 145,000 square foot commercial athletic facility. Star Hill offers residents 100,000 square feet of athletic fields, a swimming pool, fitness equipment, locker rooms, meeting rooms and provides space for medical offices.

The Town's Gateway Design District is located immediately south of the main access point to Tolland (I-84 Exit 68) along the primary travel corridor to the University of Connecticut. The successful 133,000-square-foot Fieldstone Commons shopping plaza, anchored by a Big Y Supermarket, is located here. A number of other businesses that serve Tolland residents and the region include medical offices, a new bank, smaller retail and personal services. Based upon UConn's biotech initiatives, Tolland created a new Technology Campus Zone along Route 195. This zone is intended to capture biotech research laboratories and associated office space that UConn's investments should spur. Immediately north of the Exit 68 interchange is the Tolland Village Area zone. This zone allows a mixture of retail, restaurants, offices, housing, and a hotel. The town has had ongoing discussions about potential development on both sides of Route 195 in this zone. Both the Tolland Village Area and Technology Campus Zone were the results of a public process where land use commissioners and the public developed a vision for the areas and then adopted zoning regulations to achieve that vision.

Tolland has been working with a green energy consultant to develop two 1.3 megawatt solar photovoltaic systems on town properties, with one to be located in the Business Park. These projects will not only provide lease revenue to the town, but also lower-cost energy for a number of town buildings through "virtual net metering."

The Town has made investments in infrastructure to support business development in other parts of town, in addition to the Business Park. The town extended sewers from Old Post Road through the Gateway Design District to the new High School. More recently, in 2010, the sewer was further extended down Route 195 to the Technology Campus Zone.

The town continues to see residential growth, with new single-family homes and the build-out of an active adult community and other previously approved subdivisions. An 87-unit town house development was approved in 2014 and expected to be constructed in the near future. Residents continue to invest in the existing housing stock with additions, new pools, and other property improvements.

Tolland remains attractive to business development with a median income ($103,869 in 2013) that is 50% greater than the state's median income; a highly educated workforce (44% have a bachelor's degree or higher), and low unemployment rate (3.8% in April, 2016 vs. the State of CT 5.6% for the same period).

Major Initiatives

Construction is well underway by the State to improve the Route 195 corridor through a key commercial area in Tolland. Tolland also has been working closely with the State to refine the design for the Tolland Green Road Improvements. This project, the subject of planning studies for many years, will calm traffic and realign intersections. Construction is anticipated to begin in 2017.

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 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 is in the process of expanding 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 worked closely with the Access Agency (a non-profit housing provider) and the Board of Education to advance plans to repurpose the closed Parker School to 37 units of elderly housing. The Access Agency received a $5 million loan for construction of the housing units. This project will help meet Tolland's great need for housing for our aging population.

The Town management in conjunction with the Information Technology staff and a Town Council sanctioned Citizen Technology Committee developed a new Town Technology Plan. Several of the goals for year one has been funded and is in the process of being implemented. Included within that plan is a major Town-wide Fiber project that has been funded through the Capital Improvements plan which will provide a much more efficient communications and technology network and also allow for redundancy and additional support in emergency situations. The project is in process and is expected to be completed in mid-2016. It will also allow for inter-town connectivity to increase inter-local cooperative efforts. Cost savings for current internet, network and phone services will result from this project. Part of the funding for this project came from a State grant.

COMPARISON OF 2013 THRU 2016 STATE AND FEDERAL COMPETITIVE GRANTS

Program/Description	2016 Awards/ Budget	2015 Awards/ Budget	2014 Awards/ Budget	2013 Awards/ Budget	Town Departments Involved	Grantor
Tolland Green design of traffic calming federal grant - to be used in conjunction with STE grant adjustment				(297,000)	Planning & Development	DOT
Tolland Green construction of traffic calming state grant - to be used in conjunction with design grant				2,500,000	Planning & Development	Surface Transportation Program thru CRCOG/DOT
Design and installation of lighting at athletic High School field				200,000	Planning & Development	DEEP
Design and installation of Artificial turf at athletic High School field - STEAP				500,000	Planning & Development	DEEP
Energy Grant - Design and bid documents for replacement of HVAC at the Town Hall and Energy Efficiency				20,000	Human Services	ARRA passed thru OPM
Clean Water Fund, Sewer Facility Project Phase I & II to evaluate engineering services for the Wastewater Facility Plan				44,550	Human Services	DEEP
Community Development Block Grant/Entitlement - Housing Rehabilitation for Low to Moderate Income residents				300,000	Human Services	HUD passed thru DECD
Community Development Block Grant - Library ADA Grant			400,000		Human Services	
Library Expansion - Referendum November 2013			1,000,000		Human Services	State Library
Small Town Economic Assistance Program - Library Expansion, Highway Garage			500,000		Human Services	
FEMA Grant - estimate based on 75% reimbursement rate				207,578	Public Works/Fire Dept./BOE	DEM and Homeland Security
Tolland Speeding and Aggressive Driving Initiative Grant to address the growth of traffic and the number of collisions	39,750	37,125			Public Safety	DOT
DOT Dial-A-Ride Grant	29,382	29,382	29,382	19,055	Human Services	DOT
Veterans Assistance - Cemetery markers				600	Public Works	
Juvenile Justice Advisory Council - Right Response CT Network		30,000	10,000	10,000	Human Services	OPM, Criminal Justice
	69,132	**96,507**	**1,939,382**	**3,504,783**		

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 22, 2015	Capital Improvement Plan data for Department Heads and Boards & Commissions submitted to Manager
Month of November	Capital Budget Review Committee meetings
Week of Dec. 14, 2015	Manager submits Capital Improvement Plan to Council (by January 6 per Charter requirement)
January 7, 2016	Department Heads submit Budget to Manager (by Feb. 21 per Charter requirement)
February 11, 2016	Board of Education submits Budget to Manager (by Feb. 21 per Charter requirement)
February 18, 2016	Capital Budget Public Hearing – Council Chambers – 7:30 p.m.
March 1, 2016	Manager convenes joint meeting between Council & Board of Education (by April 11 per Charter requirement) – Council Chambers – 7:00 p.m.
March 10, 2016	Manager submits Budget to Council (by March 27 per Charter requirement)
March 10, 2016	Manager discusses Budget w/Council – Council Chambers – 7:00 p.m.
March 10, 2016	Advertise Public Hearing
March 16, 2016	Manager discusses Budget w/Council – Council Chambers – 7:00 p.m.
March 17, 2016	Manager discusses Budget w/Council – Council Chambers – 7:00 p.m.
March 23, 2016	**PUBLIC HEARING** on Manager's Recommended Budget: Board of Education, Town Government, Capital Improvement Plan – TMS Auditorium – 7:30 p.m.

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

March 29, 2016	Council Discussion – Budget finalized – Council Chambers – 7:30 p.m.
April 7, 2016	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 21, 2016	**ANNUAL BUDGET PRESENTATION MEETING** – 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 25, 2016	Budget Presentation – Senior Center – 12:30 p.m.
May 3, 2016	**Annual Budget Referendum**
By May 10, 2016	Council Establish Mill Rate upon referendum adoption within 10 days of Referendum had passed

The First referendum didn't pass on May 3. The budget subsequently passed at a second referendum on May 17, 2016.0The Town Council set the mill rate on May 24, 2016.

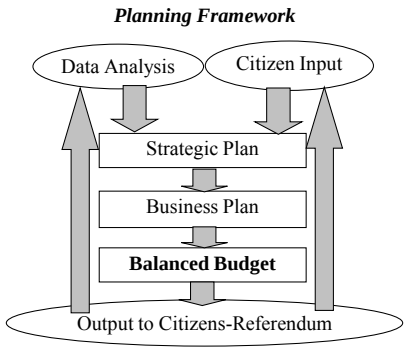
Sufficient copies of said annual budget shall be made available for general distribution in the office of Town Clerk and the Town Manager, and, at least five (5) days prior to said **Annual Budget Referendum**. The budget shall become effective when passed at the Annual Budget Referendum to be held on the 1st Tuesday of May, and an official copy shall be filed with the Town Clerk. Additional referenda, as required, will be held every other week on Tuesday until a budget is approved. 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. The Town has estimated a 2.5% increase for each of the next two years and revenues are based on the best available information and trend history.

FISCAL TREND ANALYSIS OF FUTURE TOWN BUDGETS AND MILL IMPACTS

FISCAL YEARS:	Adopted 2015-2016	Adopted 2016-2017	Estimated 2017-2018	Estimated 2018-2019
PROPERTY TAXES	**41,947,752**	**43,336,722**	**44,442,495**	**46,123,507**
Current Taxes	40,971,809	42,346,026	39,970,915	41,631,846
Prior Year Taxes	300,000	333,536	277,921	277,926
Interest and Lien Fees	209,423	155,000	155,000	155,000
Motor Vehicle and Supplement	442,020	478,660	408,964	411,009
Motor Vehicle Taxes Current **29.36 mills FY 2017-2019**			3,606,194	3,624,225
Suspense	500	500	500	500
Telecommunications Access Line	24,000	23,000	23,000	23,000
STATE AND FEDERAL GRANTS	**630,480**	**871,274**	**968,188**	**705,017**
Elderly Circuit Breaker	65,000	65,000	65,000	65,000
Interest Subsidy	20,238	13,608	5,476	
Bond Subsidy	288,932	286,328	257,695	
SDE/MH & AS/DEEP Grants	24,338	24,360	24,360	24,360
Civil Defense Grant	5,000	5,000	5,000	5,000
Mashantucket Pequot	44,365	34,843	34,934	34,934
Pilot: State Owned Property	50,443			
Miscellaneous	35,000	40,000	40,000	40,000
Disability Grant	1,600	1,600	1,600	1,600
Veterans	7,500	7,500	7,500	7,500
Property Tax Relief (06/07)- Town Clerk record preservation	3,000	4,000	4,000	4,000
Municipal Projects - Road maintenance Aid	85,064	85,064	85,064	85,064
Municipal Projects - sale tax		303,971	437,559	437,559
INVESTMENT AND OTHER INCOME	**60,000**	**60,000**	**60,000**	**60,000**
Interest Income	40,000	50,000	50,000	50,000
Other Revenues	20,000	10,000	10,000	10,000
LICENSE, PERMITS & FEES	**352,600**	**264,500**	**264,500**	**264,500**
Zoning Permit Fees	8,500	8,000	8,000	8,000
Building Permit Fees	300,000	210,000	210,000	210,000
Fines, Fees and Licenses	600	500	500	500
Pistol Permits	5,500	5,500	5,500	5,500
DMV Reporting Fees	12,000	15,000	15,000	15,000
Town Clerk Fees	16,000	16,500	16,500	16,500
Library Fees	10,000	9,000	9,000	9,000

FISCAL TREND ANALYSIS OF FUTURE TOWN BUDGETS AND MILL IMPACTS

FISCAL YEARS:	Adopted 2015-2016	Adopted 2016-2017	Estimated 2017-2018	Estimated 2018-2019
CHARGES FOR CURRENT SERVICES	**341,737**	**330,540**	**330,540**	**330,540**
Planning and Zoning and IWWC	10,000	7,200	7,200	7,200
Rents/PILOTs	12,500	30,500	30,500	30,500
Property Conveyance Tax	130,000	120,000	120,000	120,000
Document Recording Fees	85,000	70,000	70,000	70,000
Map and Copy Sales	12,000	12,000	12,000	12,000
Town preservation	6,500	4,500	4,500	4,500
Zoning Board of Appeals	2,500	2,000	2,000	2,000
Public Safety Servies	1,000	1,200	1,200	1,200
Solid Waste Fees	45,000	43,000	43,000	43,000
Ambulance	36,237	39,140	39,140	39,140
Notary Fees	1,000	1,000	1,000	1,000
EDUCATION GRANTS	**11,016,361**	**10,793,546**	**10,903,555**	**10,903,555**
Transportation Grant	121,431			
Adult Education	8,833	8,572	8,555	8,555
ECS Education Grant	10,886,097	10,784,974	10,895,000	10,895,000
OTHER FINANCING SOURCES	**250,000**	**150,000**	**150,000**	**150,000**

FISCAL TREND ANALYSIS OF FUTURE TOWN BUDGETS AND MILL IMPACTS

FISCAL YEARS:	Adopted 2015-2016	Adopted 2016-2017	Estimated 2017-2018	Estimated 2018-2019
TOTAL REVENUES	**54,598,930**	**55,806,582**	**57,119,278**	**58,537,119**
TOWN OPERATING BUDGET	**11,597,109**	**11,868,056**	**12,164,757**	**12,468,876**
		2.34%	2.50%	2.50%
EDUCATION OPERATING BUDGET	**38,275,831**	**39,333,948**	**40,317,297**	**41,325,229**
		2.76%	2.50%	2.50%
TOTAL TOWN & BOE OPERATING BUDGETS	**49,872,940**	**51,202,004**	**52,482,054**	**53,794,105**
PERCENTAGE CHANGE FOR OPERATIONS ONLY		**2.66%**	**2.50%**	**2.50%**
CAPITAL IMPROVEMENT GENERAL FUND CONTRIBUTION	**183,814**	**54,578**	**87,224**	**193,013**
		-70.31%	59.82%	121.28%
DEBT SERVICE	**4,542,176**	**4,550,000**	**4,550,000**	**4,550,000**
		0.17%	0.00%	0.00%
TOTAL EXPENDITURES	**54,598,930**	**55,806,582**	**57,119,278**	**58,537,118**
TOTAL REVENUES	**54,598,930**	**55,806,582**	**57,119,278**	**58,537,119**
FUTURE CUMULATIVE MILL IMPACTS				
PROJECT ANNUAL TAX IMPACT (%)		2.49%	4.19%	3.64%
PROJECTED MILL RATE	**33.36**	**34.19**	**35.45**	**36.46**
PROJECTED MILL RATE INCREASE TO BALANCE BUDGETS		**0.83**	**1.26**	**1.01**
PROJECTED ANNUAL TAX INCREASE PERCENTAGE		**2.49%**	**3.69%**	**2.84%**

Assumptions:
Statutory expenditure cap 2.5% was applied for calculation
Used most recent State of CT grant information and kept level assumptions.
Assumption for Grand List growth .5%.
Debt Service is based on Debt Management Plan as associated with the FY 16-17 CIP plan

Note: This document is in the process of being revised. At the time that it went to print the revision was not complete. We are waiting for additional information from the State of CT to include various statutory changes.

Goals and Objectives of Town of Tolland Town Council 2015-2017

Legend:
● Direct Impact
○ Indirect Impact
No or Low Impact – Blank

	Town Council	Town Manager	Town Planner	Planning & Zoning Comm.	Economic Develop.	Building Official	Human Services	Tolland Water Comm.	Finance	Public Safety	Recreation	Public Works	Board of Education/Supt. of	All Departments	Various Commissions
1. Promote and Pursue Positive Economic Growth.															
Continue to support the Parker School/Senior Housing project and foster its path to a successful conclusion.	○	●	●	○			●								
Maintain open dialogue and forward progress on the road construction projects for the Tolland Green and Route 195 in the Gateway Design District and Tech Zone areas.	○	●	●	○								●			
Offer meaningful support and partnership with the Economic Development Commission and the Planning and Zoning Commission for smart and appropriate development of the Tech Zone and the Tolland Village.	○	●	●	●	●										
2. Promote Health, Safety & Welfare of the Community.															
Bring the Blight Committee's work to a successful conclusion, whether success comes in the form of an ordinance or other solutions.	●	●	●	●		●									
3. Promote a Financially Stable Town Government & Maintenance of Infrastructure.															
Continue to incorporate concepts of and best practices in regionalization into our work to find efficiencies wherever possible.	○	●							○					○	○
Complete a transparent due diligence process in regards to the long-term direction and sustainability of the Tolland Water Company and make a decision in regards to a possible sale.	●	●	○				●	●	○						
Work closely with the Board of Education on their goals for the school system as a whole, and especially in regard to critical infrastructure and building/facility improvements.	●	●							○	○	○	○	●		
Ensure the sustainability of programs predicated on the State of Connecticut budget and its impact on municipal support.	●	●							●					○	○

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 8.15%.

- **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	Revenues + Transfers In
	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.

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

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

Unrestricted fund balance consists of:

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

It is the Town of Tolland's policy to maintain a level of fund balance ranging from 8% to 17% of its General Fund operating budget including Non-spendable, Restricted and Unrestricted funds. The Unassigned fund balance for the General Fund at June 30, 2015 was $6,853,234 or 11.9% of GAAP expenditures. Fund balance may be used by the Town only in accordance with the Town Charter.

ANALYSIS OF GENERAL FUND BALANCE OF 2016/2017
GENERAL FUND FINANCIAL RESULTS AND ADOPTED BUDGET

	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Estimated Actual	2016-2017 Adopted Budget
Fund Balance at Beginning of Year	6,434,332	6,929,557	7,070,109	7,312,690	7,103,234	7,203,234
Fund Balance, budgetary basis at End of Year	$ 6,929,557	7,070,109	7,312,690	7,103,234	7,203,234	7,053,234
Fund Balance as a percentage of budgetary expenditures	13.6%	13.8%	14.13%	13.40%	13.34%	12.6%
Fund Balance, GAAP basis:						
Committed for Education & Other funds Use				75,249	31,338	
Encumbrances included as expenditures in budgetary basis	950,046	584,517	841,763	1,113,237	1,100,000	1,100,000
Prior year Encumbrances	159,434	251,941	240,651	174,500	200,000	200,000
Assigned and Unassigned fund balance, GAAP basis at the End of the Year	$ 8,039,037	$ 7,906,567	$ 8,395,104	$ 8,466,220	$ 8,534,572	$ 8,353,235
Assigned with designation for specific purpose in future budget	(200,000)	(111,041)	(259,000)	(250,000)	(150,000)	(150,000)
Assigned for encumbrances	(1,109,480)	(1,086,458)	(1,082,414)	(1,287,737)	(1,100,000)	(1,100,000)
Restricted for use of Bond Premium for Debt Payments	(140,862)	(59,681)				
Supplemental appropriation ofUse of Fund Balance				(75,249)	(31,338)	
Unassigned and available Fund Balance (GAAP Basis)	6,588,695	6,649,387	7,053,690	6,853,234	7,253,234	7,103,235
GAAP Basis Expenditures (Includes Teachers Retirement & Excess Cost)	55,736,331	56,482,370	56,879,940	57,685,731	59,127,874	59,127,874
Unassigned Fund Balance as a percentage of GAAP expenditures	11.82%	11.8%	12.4%	11.9%	12.3%	12.0%

Fund Structure, Basis of Accounting & Measurement Focus

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

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

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

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

All **non-major** funds must be reported in a single column on the financial statements under "Other Governmental Funds".

The chart below shows the fund structure, basis for budgeting and measurement for the Town of Tolland:

	Fund #	Fund Name	Reporting category	Fund Type	Basis of Accounting	Description of Funds Functions
GOVERNMENTAL FUNDS	0001	General Fund (General Government, Planning and Community Development, Community Services, Public Safety, Public Works, Finance and Records, Board of Education, Debt Service, General Fund support of Capital Improvement Plan)	**Major Fund /Annual Budget**	General	Modified Accrual	The General Fund is the general operating fund of the Town. It is used to account for all unrestricted resources, except those required to be accounted for in another fund. It accounts for all activities in relation to the normal recurring operations of the Town. These activities are funded principally by property taxes, user fees and grants from other governmental units.
	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			

	Fund #	Fund Name	Reporting category	Fund Type	Basis of Accounting	Description of Funds Functions
FIDUCIARY FUNDS	4010	BOE-SEC 125	Donations, fees, fundraisings	Agency Funds	Modified Accrual - Town	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		
PROPRIETARY FUNDS	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

	2014-2015 Actual	2015-2016 Adopted	2016-2017 Adopted	$ Change 2015/2016 to 2016/17 Budget	% Change 2015/2016 to 2016/17 Budget	Percentage of total budget
PROPERTY TAXES	40,552,478	**41,947,752**	**43,336,722**	1,388,970	3.31%	77.66%
STATE & FEDERAL GRANTS	663,363	**630,480**	**871,274**	240,794	38.19%	1.56%
LICENSES, PERMITS & FEES	258,335	**352,600**	**264,500**	(88,100)	-24.99%	0.47%
CHARGES FOR CURRENT SERVICES	365,853	**341,737**	**330,540**	(11,197)	-3.28%	0.59%
INVESTMENT INCOME /OTHER	126,883	**60,000**	**60,000**	-	0.00%	0.11%
EDUCATION GRANTS	11,025,425	**11,016,361**	**10,793,546**	(222,815)	-2.02%	19.34%
CONTRIBUTION FROM FUND BALANCE	-	**250,000**	**150,000**	(100,000)	-40.00%	0.27%
REVENUE TOTALS	52,992,337	54,598,930	**55,806,582**	**1,207,652**	2.21%	100.00%

REVENUE SUMMARY STATEMENT
Fiscal Year 2016-2017

2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted Budget	2015-2016 Estimated Actual	Account Code	Code Descriptions	2016-2017 Department Proposed	2016-2017 Manager Proposed	2016-2017 Adopted Budget	$ Change 2015/2016 Adopted Budget to 2016/2017 Adopted
				110	**PROPERTY TAXES**				
38,496,596	39,664,979	40,971,809	41,132,291	611010	Current Taxes	38,793,232	38,339,728	42,346,026	1,374,217
321,101	274,389	300,000	354,280	611020	Prior Year Taxes	277,722	277,916	333,536	33,536
199,033	155,086	209,423	187,098	611030	Interest and Lien Fees	155,000	155,000	155,000	(54,423)
				611039	Motor Vehicle *	3,910,903	3,910,903	0	0
389,085	429,598	442,020	510,000	611040	Motor Vehicle Supplement	443,520	443,520	478,660	36,640
2,488	1,255	500	5,609	611050	Suspense	500	500	500	0
29,896	27,171	24,000	27,580	631100	Telecommunications Access	23,000	23,000	23,000	(1,000)
39,438,199	40,552,478	**41,947,752**	**42,216,858**		**Subtotal -- Property Taxes**	**43,603,877**	**43,150,567**	**43,336,722**	**1,388,970**
				120	**STATE AND FEDERAL GRANTS**				
71,147	73,126	65,000	73,345	621020	Elderly Circuit Breaker	65,000	65,000	65,000	0
1,650	1,667	1,600	1,796	621160	Disability Grant	1,600	1,600	1,600	0
48,842	52,883	50,443		621050	PILOT: State Owned Property	0	0	0	(50,443)
35,860	28,023	20,238	20,238	621060	Interest Subsidy	13,608	13,608	13,608	(6,630)
296,740	294,137	288,932	288,931	621070	Bond Subsidy	286,328	286,328	286,328	(2,604)
24,338	24,338	24,338	24,338	621100	Youth Services Grants	24,360	24,360	24,360	22
5,000	5,000	5,000	5,000	621130	Civil Defense Grant	5,000	5,000	5,000	0
42,067	43,715	44,365	37,585	621140	Pequot-Mohegan Grant	34,934	34,934	34,843	(9,522)
43,077	47,797	35,000	46,275	621150	Miscellaneous	40,000	40,000	40,000	5,000
7,875	7,674	7,500	8,211	621170	Veterans	7,500	7,500	7,500	0
4,000	5,000	3,000	3,000	621190	Town Clerk Preservation Grant	4,000	4,000	4,000	1,000
80,003	80,003	85,064	85,064	621200	MRSA: Municipal Projects	85,064	85,064	85,064	0
0	0			621201	MRSA: Sales Tax Funds	437,559	437,559	303,971	303,971
660,599	663,363	**630,480**	**593,783**		**Subtotal -- State & Federal Grants**	**1,004,953**	**1,004,953**	**871,274**	**240,794**

Intergovernmental revenue has been updated in the Adopted Budget to reflect the May 2016 legislative approved funding.
* Included in current taxes.

REVENUE SUMMARY STATEMENT
Fiscal Year 2016-2017

2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted Budget	2015-2016 Estimated Actual	Account Code	Code Descriptions	2016-2017 Department Proposed	2016-2017 Manager Proposed	2016-2017 Adopted Budget	$ Change 2015/2016 Adopted Budget to 2016/2017 Adopted
				130	**LICENSES, PERMITS AND FEES**				
203,773	198,118	300,000	195,000	631020	Building Permit Fees	210,000	210,000	210,000	(90,000)
10,250	8,625	8,500	7,000	631030	Zoning Permit Fees	8,000	8,000	8,000	(500)
478	582	600	201	631040	Fines, Fees and Licenses	500	500	500	(100)
8,750	6,670	5,500	9,600	631050	Pistol Permits	5,500	5,500	5,500	0
16,979	17,673	16,000	17,330	631070	Town Clerk Fees	16,500	16,500	16,500	500
10,623	10,740	10,000	9,800	631080	Library Fees	9,000	9,000	9,000	(1,000)
49		0	0	631090	Counseling Fees	0	0	0	0
15,525	15,927	12,000	18,500	631095	DMV Reporting Fee	15,000	15,000	15,000	3,000
266,427	258,335	**352,600**	**257,431**		**Subtotal -- Licenses, Permits & Fees**	**264,500**	**264,500**	**264,500**	(88,100)
				140	**CHARGES FOR CURRENT SERVICES**				
9,700	3,134	10,000	3,200	641010	Planning and Zoning and IWWC	7,200	7,200	7,200	(2,800)
12,208	12,622	12,500	12,992	641020	Rents/PILOTs	30,500	30,500	30,500	18,000
137,686	118,221	130,000	125,000	641030	Property Conveyance Tax	120,000	120,000	120,000	(10,000)
73,547	72,344	85,000	70,000	641040	Document Recording Fees	70,000	70,000	70,000	(15,000)
13,115	12,279	12,000	12,200	641050	Map and Copy Sales	12,000	12,000	12,000	0
6,042	5,280	6,500	5,000	641055	Town Preservation	4,500	4,500	4,500	(2,000)
1,992	1,310	2,500	2,500	641060	Zoning Board of Appeals	2,000	2,000	2,000	(500)
2,338	1,841	1,000	1,650	641070	Public Safety Services	1,200	1,200	1,200	200
43,249	43,826	45,000	43,000	641080	Solid Waste Fees / Bulky Waste Fees	43,000	43,000	43,000	(2,000)
91,680	91,680	36,237	36,237	641090	Ambulance	39,140	39,140	39,140	2,903
23,674	2,013	0	0	641095	Tuition	0	0	0	0
1,106	1,303	1,000	1,200	641051	Notary Fees	1,000	1,000	1,000	0
416,337	365,853	**341,737**	**312,979**		**Subtotal -- Charges for Current Services**	**330,540**	**330,540**	**330,540**	(11,197)

REVENUE SUMMARY STATEMENT
Fiscal Year 2016-2017

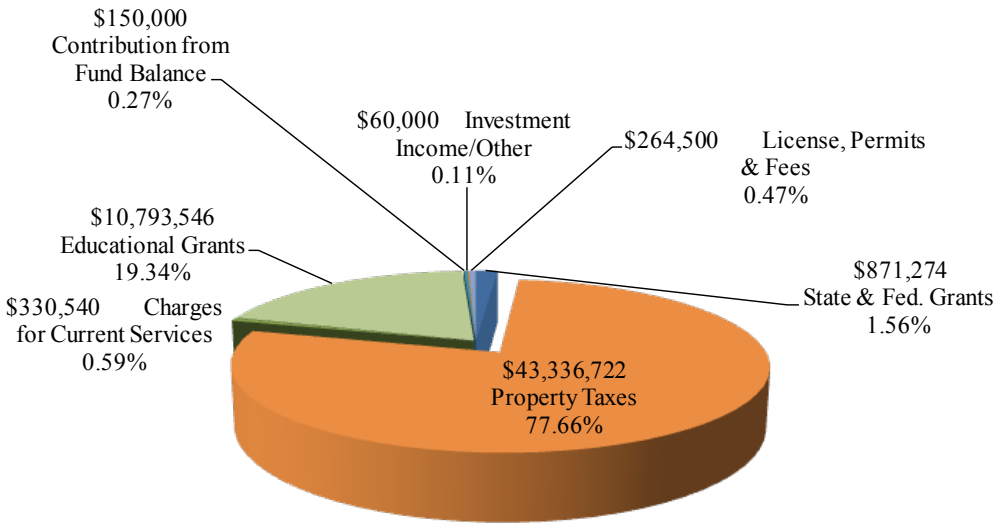
2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted Budget	2015-2016 Estimated Actual	Account Code	Code Descriptions	2016-2017 Department Proposed	2016-2017 Manager Proposed	2016-2017 Adopted Budget	$ Change 2015/2016 Adopted Budget to 2016/2017 Adopted
				150	**INVESTMENT INCOME AND OTHER**				
63,549	65,840	40,000	68,000	651010	Interest Income	45,000	50,000	50,000	10,000
84,172	45,741	20,000	60,053	651030	Other Revenues	10,000	10,000	10,000	(10,000)
	15,302		10,000	680060	Athletic Turf Funds				
147,721	126,883	**60,000**	**138,053**		**Subtotal -- Investment Income**	**55,000**	**60,000**	**60,000**	0
				160	**EDUCATION GRANTS**				
132,461	128,122	121,431	109,171	661020	Public School Transportation Grant	108,467	108,467	0	(121,431)
9,744	9,274	8,833	9,141	661030	Adult Education Grant	8,555	8,555	8,572	(261)
10,936,789	10,888,029	10,886,097	10,910,803	661040	ECS Education Grant	10,895,000	10,895,000	10,784,974	(101,123)
		0		661070	Other Grants		0	0	0
11,078,994	11,025,425	**11,016,361**	**11,029,115**		**Subtotal -- Education Grants**	**11,012,022**	**11,012,022**	**10,793,546**	(222,815)
				170	**CONTRIBUTION FROM FUND BALANCE**				
0		250,000	0	671010	Contribution from Fund Balance and other Funds	150,000	150,000	150,000	(100,000)
0	0	**250,000**	**0**		**Subtotal -- Contribution from Fund Balance**	**150,000**	**150,000**	**150,000**	**(100,000)**
52,008,277	52,992,337	**54,598,930**	**54,548,219**		**REVENUE TOTALS**	**56,420,892**	**55,972,582**	**55,806,582**	**1,207,652**

PROJECTED DECREASES/INCREASES FOR 2016/2017
FROM NON-TAX REVENUE SOURCES

(DECREASES)/INCREASES:

State Aid for Education		**(222,815)**
• ECS	(101,123)	
• Transportation	(121,431)	
• Adult Education	(261)	
Non–Education State and Federal Grants		**240,794**
• Mashantucket Pequot	(9,522)	
• MRSA: Sales Tax	303,971	
• PILOT State – Owned Property	(50,443)	
• Bond and Interest Subsidy	(9,234)	
• Miscellaneous Grants	5,022	
• Town Clerk Preservation Grant	1,000	
Licenses, Permits & Fees		**(88,100)**
Charges for Current Services		**(11,197)**
NET REVENUE DECREASE		**($81,318)**

2016/2017 Revenue $55,806,582



$871,274	**State & Fed. Grants**	**$43,336,722**	**Property Taxes**
$330,540	**Charges for Current Services**	**$10,793,546**	**Educational Grants**
$150,000	**Contribution from Fund Balance**	**$60,000**	**Investment Income/Other**
$264,500	**License, Permits & Fees**		

To provide a balanced budget, estimated revenues must match estimated expenditures. With this in mind, projections of 2017 budget revenue are crucial to determining the ability to pay for future expenditures.

- The main source of revenue for the Town is *Property Taxes*. The Grand List increased by $9,777,219 which represents a 0.78% increase 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 modest gain of $ 319,745 generated based on the current mill rate. The current collection rate for 2015/16 is 99.00% and the same rate is being projected for 2016/17. Prior Year Taxes have been adjusted for potential delinquent sale collections. Interest and liens are estimated to be lower than the current budget based on anticipated payment trends. Overall, Property Taxes and tax related revenues are estimated to increase 3.31% or $1,388,970 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 38.19%, in the amount of $240,794. A new grant called Sales Tax Fund is provided by State in amount of $303,971. There are budget reductions for the interest subsidy on School Construction Debt payment revenue ($9,234), a ($9,522) in the Mashantucket Pequot grant and ($50,443) for the State Property PILOT grant. A portion of these reductions are offset by an increase of $1,000, for the Town Clerk preservation grant and $5,022 for the municipal projects grant.

- *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 decrease revenue by $88,100 or 24.99%. Building permit revenue is expected to decrease by $90,000 and Motor Vehicle Reporting fees are estimated to increase by $3,000.

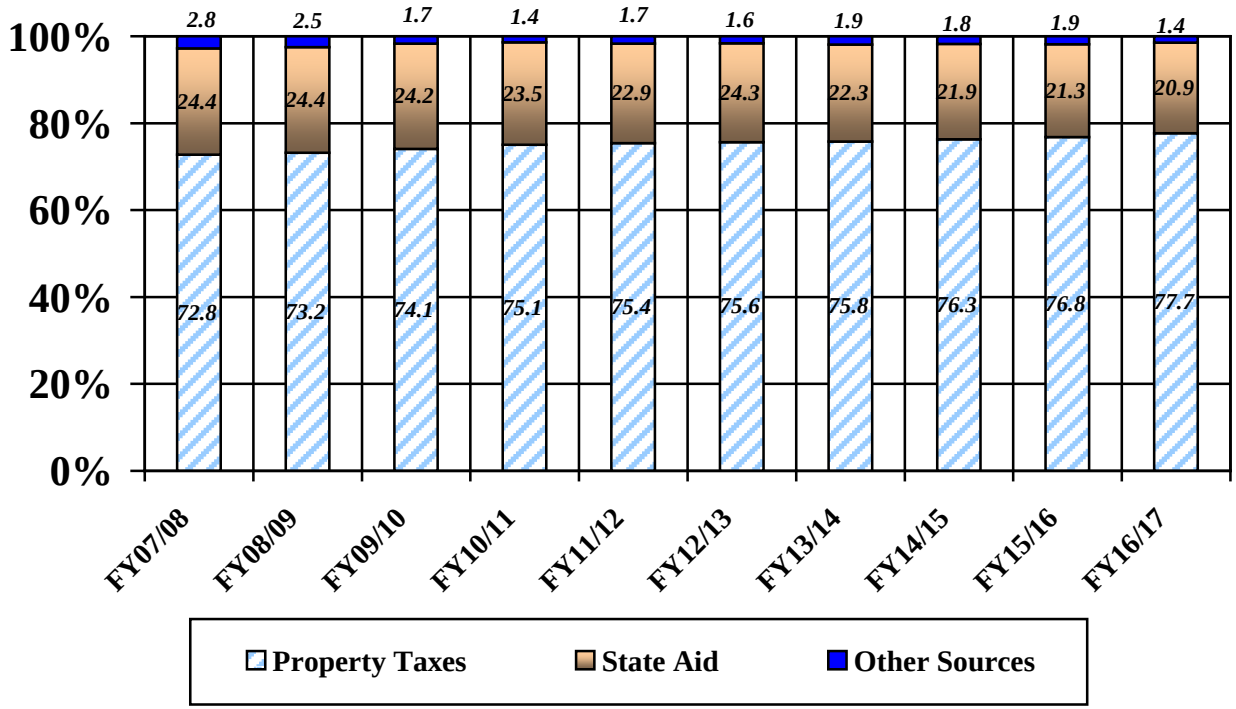
- *Charges for Current Services* represent payments for routine services such as document recording, ambulance service, recyclable revenues and rents. Projections for these revenues are expected to decrease a total of $11,197 or 3.28%. This reduction is offset by the expected increase in rental fees and decreases Conveyance taxes and Recording fees.

- *Interest on investments* and other are expected to remain at the same level for proposed budget estimates. There has been minimal upturn in interest rates with a very slow economic recovery. The average interest rate is currently at .6%.

- *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 significant decrease for 2016/17 of $222,815 or .04%. A majority of the change is due to decrease of $121,431 in the in the Transportation Grant and ECS Grant in the amount of $101,123.

- *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 2016/2017, use of Fund Balance is projected at $150,000 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 and 2014/2015 fiscal year the town used $209,456 for the first time in the long time.

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 2015 Grand list has been completed. The Town Clerks Office received the signed list on 01/28/2016. The net taxable list before the Board of Assessment Appeals is $1,265,008,557. This represents a net increase of $9,777,219 or .78%. This increase in the Grand List will result in an increase of $319,745.05 in actual tax dollars generated based on the current mill rate of .03336 for Real Estate and Personal Property, and .032 for Motor Vehicles is this first year of a statewide mill rate.

The 2015 real estate net assessments of $1,107,241,732 increased by $2,700,533 or .24%. The total number of real estate remained unchanged at 6064 with several additions and subtractions. Real estate comprises 88% of the grand list. The residential portion is 79.4% with commercial and industrial properties at 8.6%.

The net assessment of vehicles registered in Tolland is $127,526,210. This represents an increase in value of $6,061,910 or 5%. The total numbers of listed vehicles increased by 74; we had over 900 new vehicles come on to the list which shows that there were a lot of upgrades through purchase or lease. With the update to the DMV software and the unreliability of data, the assessor's office went through the list very carefully and found value in underpriced trucks and trailers. Motor vehicles assessments represent 10% of the 2015 grand list.

Personal property represents 2.4% of the grand list or $30,240,615. The increase over the previous list is $1,069,369 or 3.7%. The number of accounts increased by 9 from the previous year's number of 786. Although there was an increase in value and accounts we lost a large account as Standard Register has gone out of business. The increase in value is due to higher scrutiny of the declarations filed and enhanced field work. The 2015 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 may be adjusted after their meetings will meet during the month of March 2016 for adjustment on the 2015 grand list and 2014 automobile supplement list.

The total of all exempted real estate is $146,492,115.

The current 2014 Grand List totals compared with 2015 Grand List totals are as follows:

Assessment	2014 Grand List *	2015 Grand List *	% of 2014 List	$ Change	% Change
Real Estate	$ 1,104,595,792	$ 1,107,241,732	87.5%	$ 2,645,940	0.24%
Motor Vehicle	$ 121,464,300	$ 127,526,210	10.1%	$ 6,061,910	4.99%
Personal Property	$ 29,171,246	$ 30,240,615	2.4%	$ 1,069,369	3.67%
TOTAL	$ 1,255,231,338	$ 1,265,008,557	100.00%	$ 9,777,219	0.78%

*Before BAA adjustments

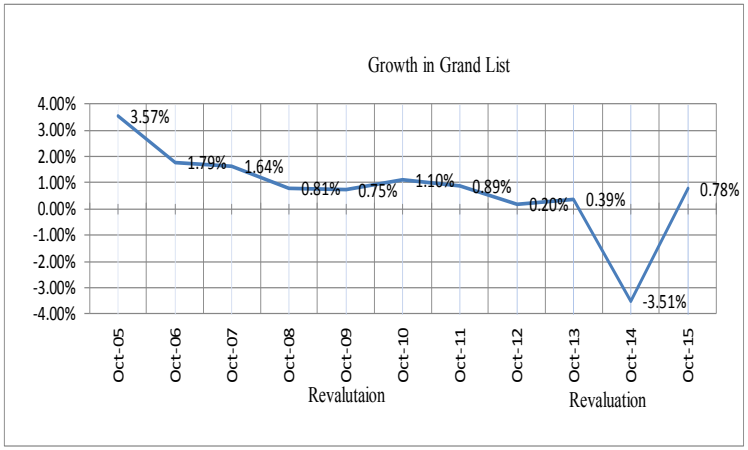
Section 12-62s of the General Statutes mandates assessment of all property at 70 percent of fair market value in the year of revaluation (i.e., a property with a fair market value of $100,000 would be assessed for tax purposes at $70,000).

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.

	NAME	NATURE OF BUSINESS	TAXABLE VALUATION	PERCENTAGE OF NET TAXABLE GRAND LIST
1	Conn Light & Power Co.	Public Utility	14,100,180.00	1.11%
2	Capitol Ventures LLC(AKA Big Y plaza)	Shopping Center	13,848,900.00	1.09%
3	Gerb CT QRS 14-73 Inc(Gerber International)	Manufacturing	7,542,290.00	0.60%
4	Silvas Real Estate LLC(Dari Farms)	Holding Company/Dari-Farms	5,930,780.00	0.47%
5	Summers & Summers Realty(CNC Software)	Holding Company	5,575,200.00	0.44%
6	Norwegian Woods LLC	Apartments	4,840,030.00	0.38%
7	Ivy Woods LLC	Apartments	4,173,800.00	0.33%
8	MJB Realty LLC(Star Hill Athletic facility)	Sports Complex	3,839,400.00	0.30%
9	Carriage Crossing LLC	Builder/Developer	3,287,200.00	0.26%
10	Tomlen LLC	Holding Company	2,540,400.00	0.20%
		Total	65,678,180.00	5.19%

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 and Motor Vehicle Tax Cap

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 trends.

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 by General Fund is $42,824,686. The value of one mill is $1,252,550 based on a 99% collection rate. The fiscal year 2016-2017 mill rate approved by the Town Council is 34.19.

				2015 Grand List		
NET GRAND LIST				**1,265,008,557**		
LESS: Senior Tax Relief Program				7,600,000		
LESS: Corrections, and Assessment Appeals				6,706,500		
PLUS: New Construction				500,000		
PLUS: Motor Vehicle Supplement				14,000,000		
NET TAXABLE GRAND LIST				**1,265,202,057**		
NET ADJUSTED COLLECTIBLE GRAND LIST @ 99%				**1,252,550,036**		
Mill Rate Calculation						
AMOUNT TO BE RAISED BY CURRENT TAXES @ 99% COLLECTIBLE RATE	**=**	**42,824,686**	=	**0.03419**		**TO COLLECT**
NET TAXABLE GRAND LIST @ 99% COLLECTIBLE RATE		**1,252,550,036**				
AMOUNT TO BE TAXED BY CURRENT TAXES @ 100% (42,824,686 / 99%)	**=**	**43,257,259**	=	**0.03419**		**LEVY**
NET TAXABLE GRAND LIST @ 100 %		**1,265,202,057**				

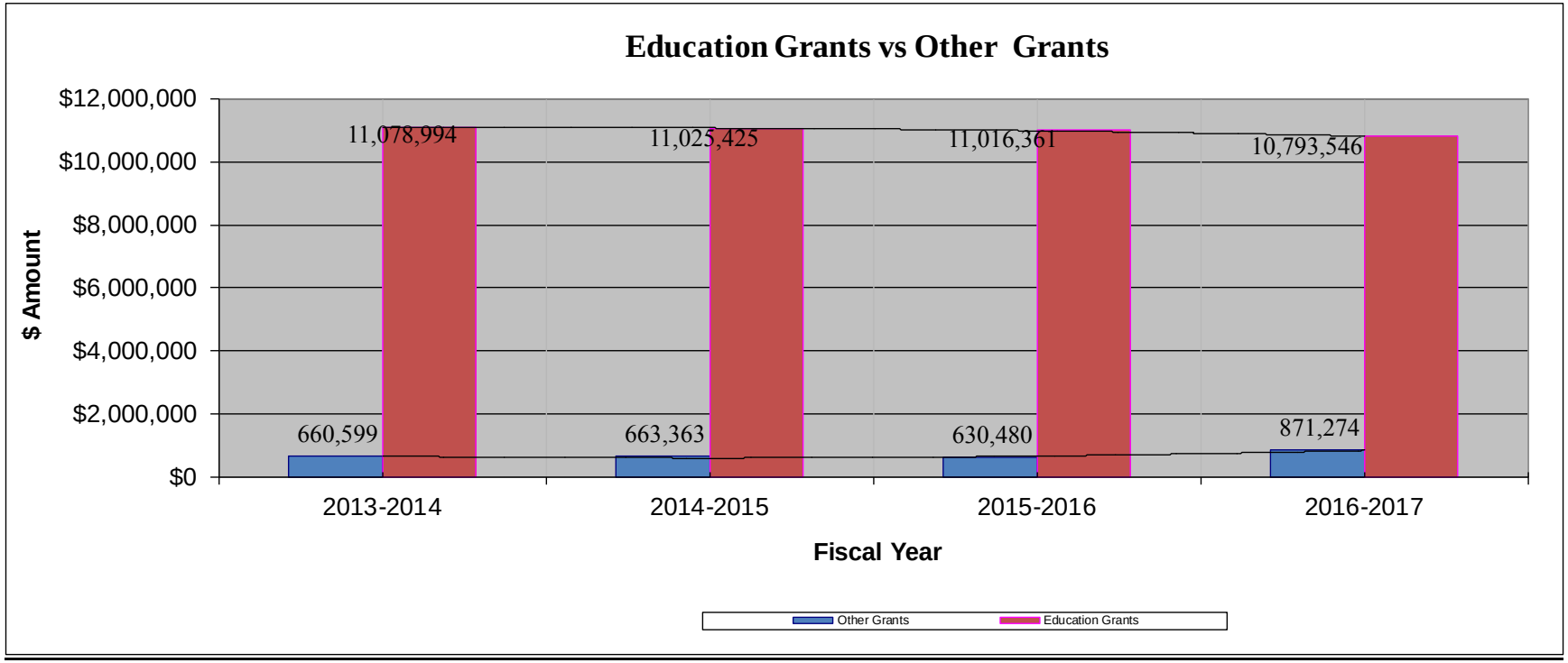
Intergovernmental – State and Federal Grants

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. The Town Manager proposed Fiscal Year 2016-2017 projection was provided to the Town by the State of Connecticut Office of Policy and Management in February 2016. The budgeted fund grant amounts for fiscal year 2016-2017 reflect amounts provided by the State in May, 2016 in the Legislative Approved 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. State revenues are always subject to change depending on the statues of the State budget.

COMPARISON OF 2012 THRU 2017 STATE AND FEDERAL GRANTS

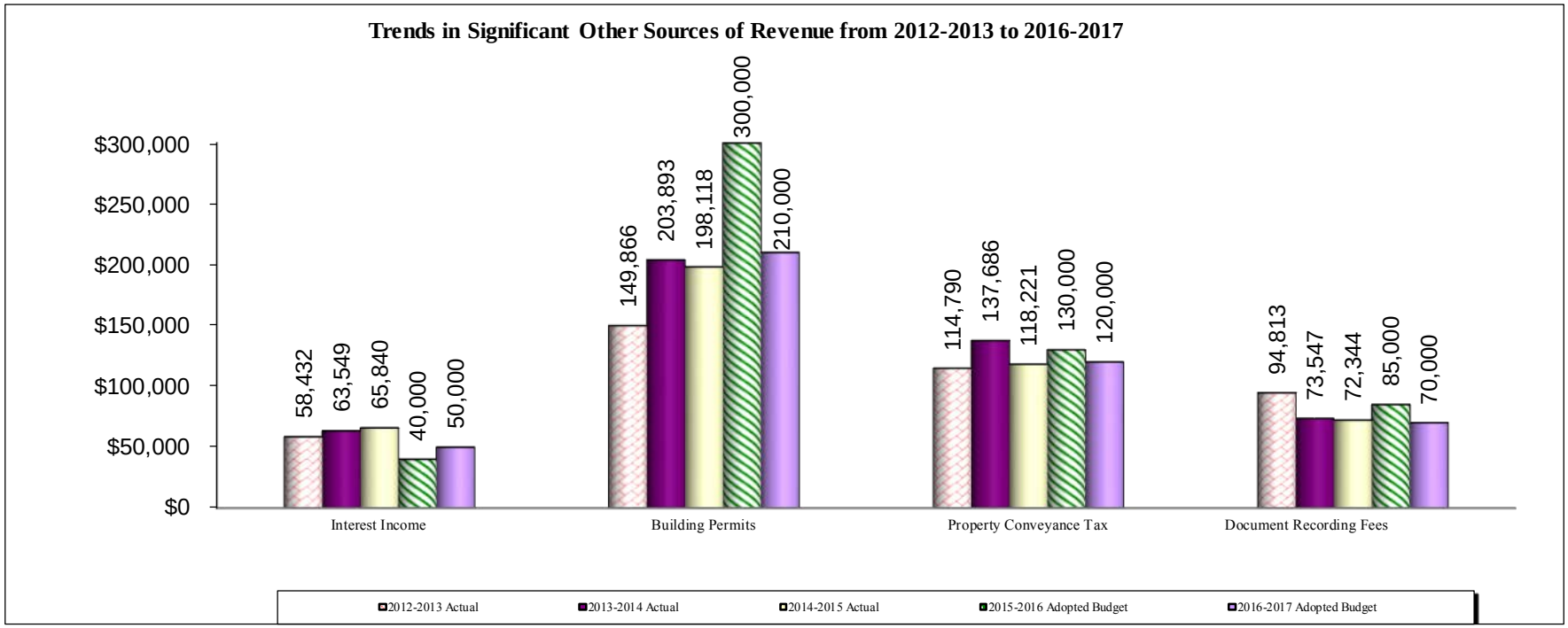
	2013-2014 Actual Received	2014-2015 Actual Received	2015-2016 Adopted Budget	2016-2017 Estimated Grant Amount	$ Change 2016 Adopted to 2017Adopted	% Change
STATE & FEDERAL GRANTS						
Elderly Circuit Breaker	71,147	73,126	65,000	65,000	-	0.0%
Disability Grant	1,650	1,667	1,600	1,600	-	0.0%
PILOT: State Owned Property	48,842	52,883	50,443	0	(50,443)	-100.0%
Interest Subsidy	35,860	28,023	20,238	13,608	(6,630)	-32.8%
Bond Subsidy	296,740	294,137	288,932	286,328	(2,604)	-0.9%
Youth Services Grants	24,338	24,338	24,338	24,360	22	0.1%
Civil Defense Grant	5,000	5,000	5,000	5,000	-	0.0%
Pequot-Mohegan Grant	42,067	43,715	44,365	34,843	(9,522)	-21.5%
Miscellaneous	43,077	47,797	35,000	40,000	5,000	14.3%
Veterans	7,875	7,674	7,500	7,500	-	0.0%
Town Clerk Preservation Grant	4,000	5,000	3,000	4,000	1,000	33.3%
MRSA: Municipal Projects	80,003	80,003	85,064	85,064	-	0.0%
MRSA: Sales Tax Funds	0	0		303,971	303,971	100.0%
Subtotal -- State & Federal Grants - non education	**660,599**	**663,363**	**630,480**	**871,274**	**240,794**	38.2%
EDUCATION GRANTS						
Public School Transportation Grant	132,461	128,122	121,431	0	(121,431)	-100.0%
Adult Education Grant	9,744	9,274	8,833	8,572	(261)	-3.0%
ECS Education Grant*	10,936,789	10,888,029	10,886,097	10,784,974	(101,123)	-0.9%
Subtotal -- Education Grants	**11,078,994**	**11,025,425**	**11,016,361**	**10,793,546**	**(222,815)**	-2.0%
Total Federal and State Grants	**11,739,593**	**11,688,788**	**11,646,841**	**11,664,820**	**17,979**	0.2%

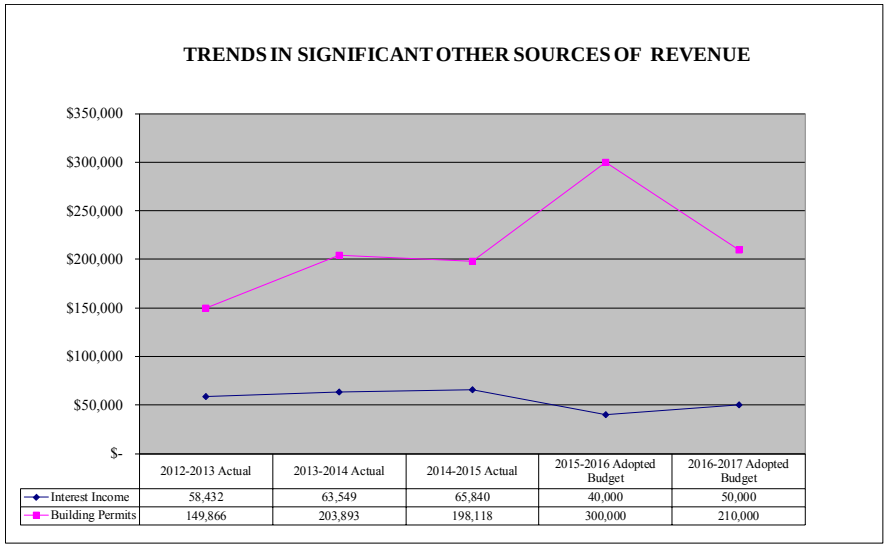
The chart below represents actual figures up to 2015 fiscal year and budgeted numbers for fiscal years 2016-2017.



Other Sources of Revenue

Licenses, Permits and Fees, Charges for Current Services, Investment Income/Other revenue and Contribution from Fund Balance represent 1.33% of the total 2017 Budget. The majority of the decrease is attributed to the decrease in Building Permit fees of $90,000 due to the uncertainty for future major building projects





	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted Budget	2016-2017 Adopted Budget
Interest Income	58,432	63,549	65,840	40,000	50,000
Building Permits	149,866	203,893	198,118	300,000	210,000

Revenue Descriptions

Property Taxes

110-10 – Current Taxes – property taxes due for current fiscal year.
110-20 – Prior Year Taxes – property taxes due for up to fourteen previous fiscal years.
110-30 – Interest and Lien Fees – interest applied to delinquent tax payments and lien charges on real estate property for the release of filing in the Town Clerk's Office.
110-39 – Motor Vehicle – current motor vehicle taxes due for current fiscal year capped at 32 mills to follow the new statue Act 15-244
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.
211-20 – 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 expenditure categories budgeted for FY 2017: Town Operating, Board of Education Operating, Debt Service and Capital Improvements.

COMPARISON THREE YEARS EXPENDITURE

	2014-2015 Actual	2015-2016 Adopted Budget	2016-2017 Adopted Budget	$ Change 2015/16 to 2016/2017	% Change 2015/16 to 2016/2017	Percentage of total budget
TOWN OPERATING						
General Government	2,766,498	2,836,928	**2,860,647**	23,719	0.84%	5.13%
Planning and Community Development	353,218	354,117	**404,211**	50,094	14.15%	0.72%
Community Services	853,678	923,295	**926,683**	3,388	0.37%	1.66%
Public Works	4,442,252	4,485,412	**4,430,159**	(55,253)	-1.23%	7.94%
Public Safety Services	1,842,529	1,872,685	**2,036,190**	163,505	8.73%	3.65%
Finance and Records	926,869	971,623	**986,934**	15,311	1.58%	1.77%
Contingency	135,177	153,049	**223,232**	70,183	45.86%	0.40%
				-		
TOTAL TOWN OPERATING	11,320,221	11,597,109	**11,868,056**	270,947	2.34%	21.27%
				-		
BOARD OF EDUCATION OPERATING	37,177,650	38,275,831	**39,333,948**	1,058,117	2.76%	70.48%
				-		
DEBT SERVICE	4,542,249	4,542,176	**4,550,000**	7,824	0.17%	8.15%
				-		
CAPITAL IMPROVEMENTS	86,456	183,814	**54,578**	(129,236)	-70.31%	0.10%
				-		
EXPENDITURES TOTALS	53,126,576	54,598,930	**55,806,582**	**1,207,652**	2.21%	100%

EXPENDITURE SUMMARY STATEMENTS
Fiscal Year 2016-2017

2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted Budget	2015-2016 Estimated Actual	Account Code	Descriptions	2016-2017 Department Request	2016-2017 Manager Proposed	2016-2017 Adopted Budget	$ Change 2015/2016 Adopted Budget to 2016/2017 Adopted
					GENERAL GOVERNMENT				
34,214	35,871	38,879	38,459	100-00	Town Council	40,992	39,312	39,312	433
208,407	215,064	216,067	225,564	110-00	Town Manager	221,223	221,223	221,223	5,156
21,991	3,906	2,750	1,790	120-00	Economic Development Commission	2,867	2,867	2,867	117
1,885,915	2,036,761	2,074,655	2,030,533	130-00	Human Resources and Benefits Administration	2,172,119	2,105,890	2,092,818	18,163
54,300	54,858	56,279	52,018	140-00	Miscellaneous Support Services	55,469	54,884	54,884	(1,395)
149,290	132,351	165,766	159,179	140-10	Information Technology and Telecommunications	229,385	151,379	151,379	(14,387)
192,782	196,609	208,614	207,603	150-00	Insurance	219,919	219,919	219,919	11,305
82,467	80,564	62,000	83,950	160-00	Legal Services	72,000	66,000	66,000	4,000
10,397	10,514	11,918	11,917	170-00	Probate Services	14,245	12,245	12,245	327
2,639,763	**2,766,498**	**2,836,928**	**2,811,013**		**Subtotal -- General Government**	**3,028,219**	**2,873,719**	**2,860,647**	23,719
					PLANNING AND COMMUNITY DEVELOPMENT				
104,361	121,230	117,340	116,950	200-00	Building Inspection Services	118,396	118,396	118,396	1,056
2,596	2,195	3,160	2,749	210-00	Zoning Board of Appeals	3,290	3,150	3,150	(10)
69,143	72,201	74,725	74,724	230-00	Public Health Services	77,780	77,782	77,782	3,057
139,332	141,731	140,632	138,071	240-00	Planning and Zoning Services	192,572	187,172	187,172	46,540
4,667	3,792	4,065	4,065	250-00	Inland Wetlands Commission	4,465	4,465	4,465	400
7,297	8,120	9,905	9,905	260-00	Planning and Zoning Commission	8,240	8,156	8,156	(1,749)
3,959	3,949	4,290	4,290	270-00	Conservation Commission	4,790	4,790	4,790	500
				280-00	Agricultural Commission	300	300	300	300
331,355	**353,218**	**354,117**	**350,754**		**Subtotal -- Planning and Community Development**	**409,833**	**404,211**	**404,211**	50,094

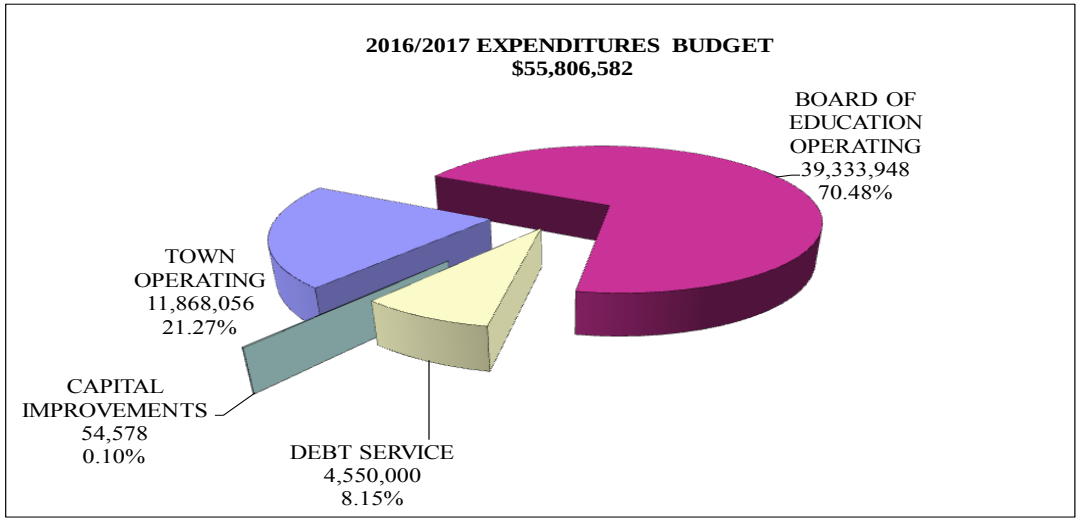
EXPENDITURE SUMMARY STATEMENTS
Fiscal Year 2016-2017

2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted Budget	2015-2016 Estimated Actual	Account Code	Descriptions	2016-2017 Department Request	2016-2017 Manager Proposed	2016-2017 Adopted Budget	$ Change 2015/2016 Adopted Budget to 2016/2017 Adopted
					COMMUNITY SERVICES				
46,787	55,070	57,024	57,073	310-00	Senior Center Services	57,078	57,078	57,078	54
294,479	316,875	325,616	331,752	320-00	Human Services	330,100	330,100	330,100	4,484
385,155	399,903	406,655	409,771	400-00	Library Services	409,195	410,195	410,195	3,540
85,194	81,830	134,000	136,871	500-00	Recreation and Adult Education	155,310	129,310	129,310	(4,690)
811,615	**853,678**	**923,295**	**935,467**		**Subtotal -- Community Services**	**951,683**	**926,683**	**926,683**	3,388
					PUBLIC WORKS				
91,526	107,306	107,530	110,950	600-00	Engineering Services	111,285	36,300	36,300	(71,230)
1,171,696	1,221,581	1,373,132	1,372,048	610	Parks and Facilities	1,315,433	1,349,619	1,329,214	(43,918)
1,179,864	1,144,333	1,067,227	1,062,570	630-67	Refuse and Recycling Services	1,058,452	1,058,452	1,058,452	(8,775)
15,000	15,000	15,000	15,000	640-67	Sewage Disposal	15,000	15,000	15,000	0
1,911,720	1,954,032	1,922,523	1,911,129	650	Streets and Roads	1,971,237	1,991,193	1,991,193	68,670
4,369,806	**4,442,252**	**4,485,412**	**4,471,697**		**Subtotal -- Public Works**	**4,471,407**	**4,450,564**	**4,430,159**	(55,253)
					PUBLIC SAFETY SERVICES				
78,022	77,448	82,278	82,278	700-00	Water Supply	80,466	88,000	88,000	5,722
283,227	335,790	345,900	332,492	710-00	Ambulance Services	366,033	379,381	379,381	33,481
40,797	48,465	53,501	50,001	720-00	Animal Control Services	78,790	68,100	68,100	14,599
12,612	12,674	13,689	13,689	730-00	Emergency Preparedness	14,189	14,189	14,189	500
48,364	52,257	83,454	83,031	740-00	Fire Prevention	96,302	91,552	91,552	8,098
557,206	581,162	622,892	651,918	750-00	Fire Suppression	675,222	617,512	617,512	(5,380)
0	0	2,000	2,000	755-00	Certified Emergency Response Team	10,705	4,500	4,500	2,500
618,999	734,733	668,971	610,136	760-00	Law Enforcement	812,778	772,956	772,956	103,985
1,639,227	**1,842,529**	**1,872,685**	**1,825,545**		**Subtotal -- Public Safety Services**	**2,134,485**	**2,036,190**	**2,036,190**	163,505

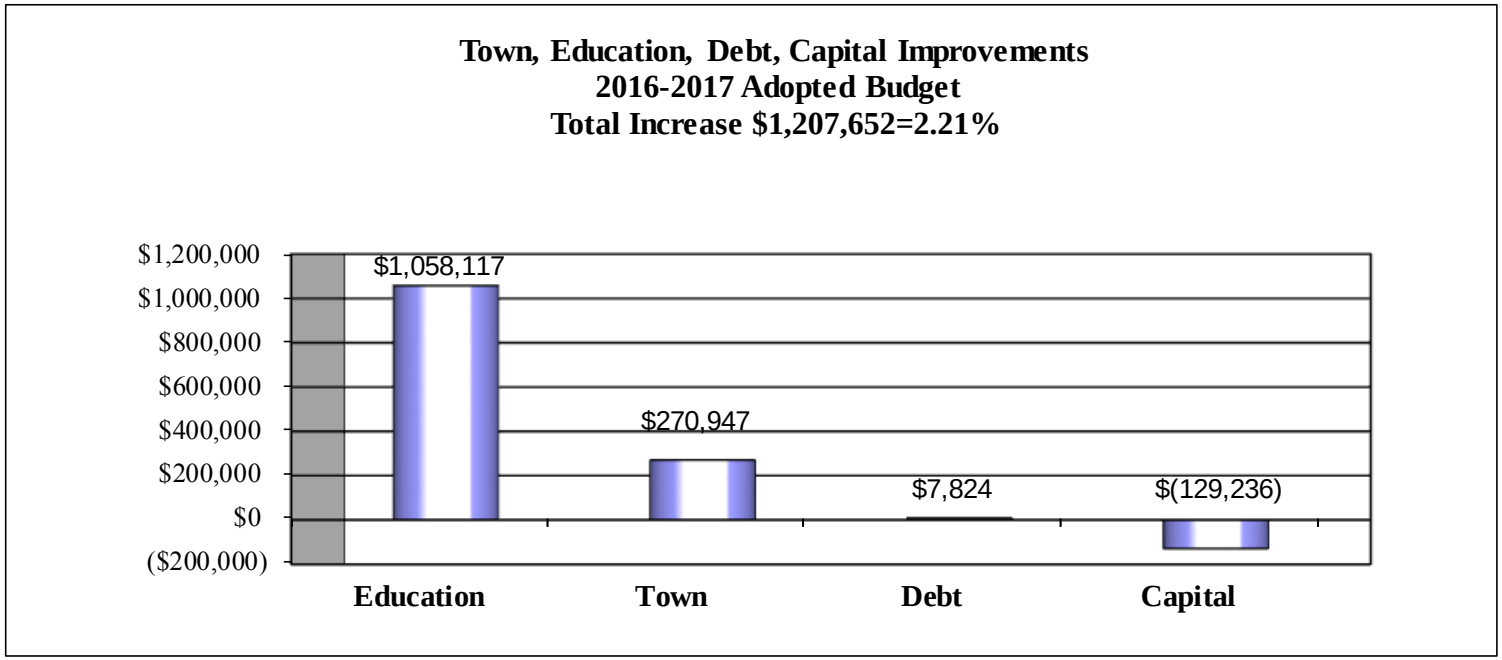
EXPENDITURE SUMMARY STATEMENTS
Fiscal Year 2016-2017

2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted Budget	2015-2016 Estimated Actual	Account Code	Descriptions	2016-2017 Department Request	2016-2017 Manager Proposed	2016-2017 Adopted Budget	$ Change 2015/2016 Adopted Budget to 2016/2017 Adopted
					FINANCE AND RECORDS				
305,161	318,828	332,737	329,943	810-00	Accounting Services	327,019	328,239	328,239	(4,498)
196,634	231,366	253,381	257,388	820-00	Assessment Services	261,047	256,047	256,047	2,666
744	669	750	700	830-00	Board of Assessment Appeals	600	600	600	(150)
23,500	23,500	25,250	25,250	850-00	Independent Audit	25,250	25,250	25,250	0
36,062	44,365	49,615	51,385	860-00	Registrar of Voters	65,070	65,070	65,070	15,455
144,359	163,064	164,561	155,131	870-00	Revenue Services	167,145	167,145	167,145	2,584
141,775	145,077	145,329	148,315	880-00	Town Clerk	144,583	144,583	144,583	(746)
230,471	135,177	153,049	52,472	890-00	Contingency	238,232	223,232	223,232	70,183
1,078,706	**1,062,046**	**1,124,672**	**1,020,584**		**Subtotal -- Finance and Records**	**1,228,946**	**1,210,166**	**1,210,166**	85,494
10,870,472	**11,320,221**	**11,597,109**	**11,415,060**		**Subtotal--Town Government**	**12,224,573**	**11,901,533**	**11,868,056**	270,947
					BOARD OF EDUCATION				
35,984,033	37,177,650	38,275,831	38,275,831	900-00	Board of Education	39,420,471	39,420,471	39,333,948	1,058,117
35,984,033	**37,177,650**	**38,275,831**	**38,275,831**		**Subtotal -- Board of Education**	**39,420,471**	**39,420,471**	**39,333,948**	1,058,117
					DEBT SERVICE				
4,744,210	4,542,249	4,542,176	4,542,176	840-00	Debt Service	4,550,000	4,550,000	4,550,000	7,824
4,744,210	**4,542,249**	**4,542,176**	**4,542,176**		**Subtotal -- Debt Service**	**4,550,000**	**4,550,000**	**4,550,000**	7,824
					CAPITAL IMPROVEMENTS				
166,991	86,456	183,814	183,814	910-00	Capital Improvements	225,848	100,578	54,578	(129,236)
166,991	**86,456**	**183,814**	**183,814**		**Subtotal -- Capital Improvements**	**225,848**	**100,578**	**54,578**	(129,236)
					TRANSFERS OUT				
			5,356		Canopy Senior Center				
	75,217		25,982		Education Reserve				
51,765,706	**53,201,793**	**54,598,930**	**54,448,219**		**FY 2016-2017 EXPENDITURE TOTALS**	**56,420,892**	**55,972,582**	**55,806,582**	**1,207,652**

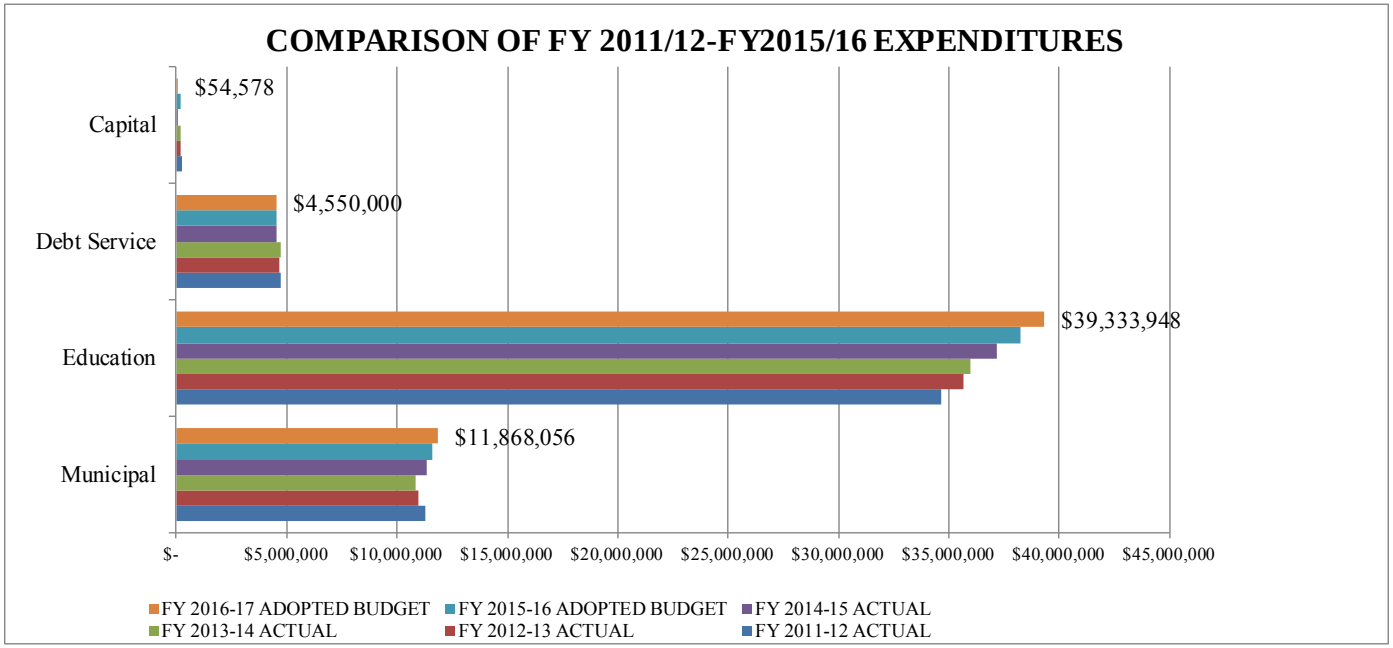
The chart below represents Tolland's four major expenditure components of the budget.



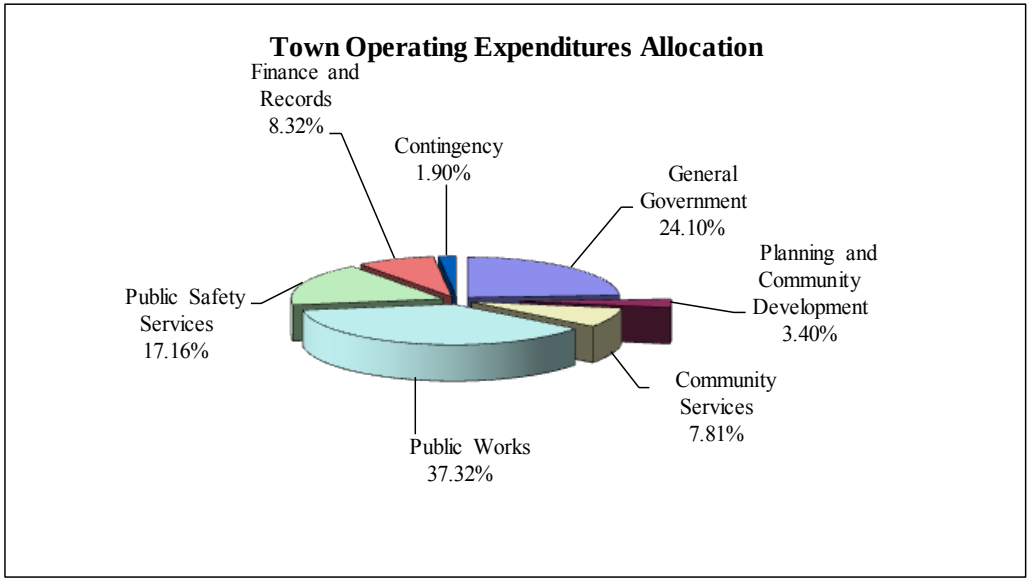
The graph below represents current budget increases by major expenditure categories.



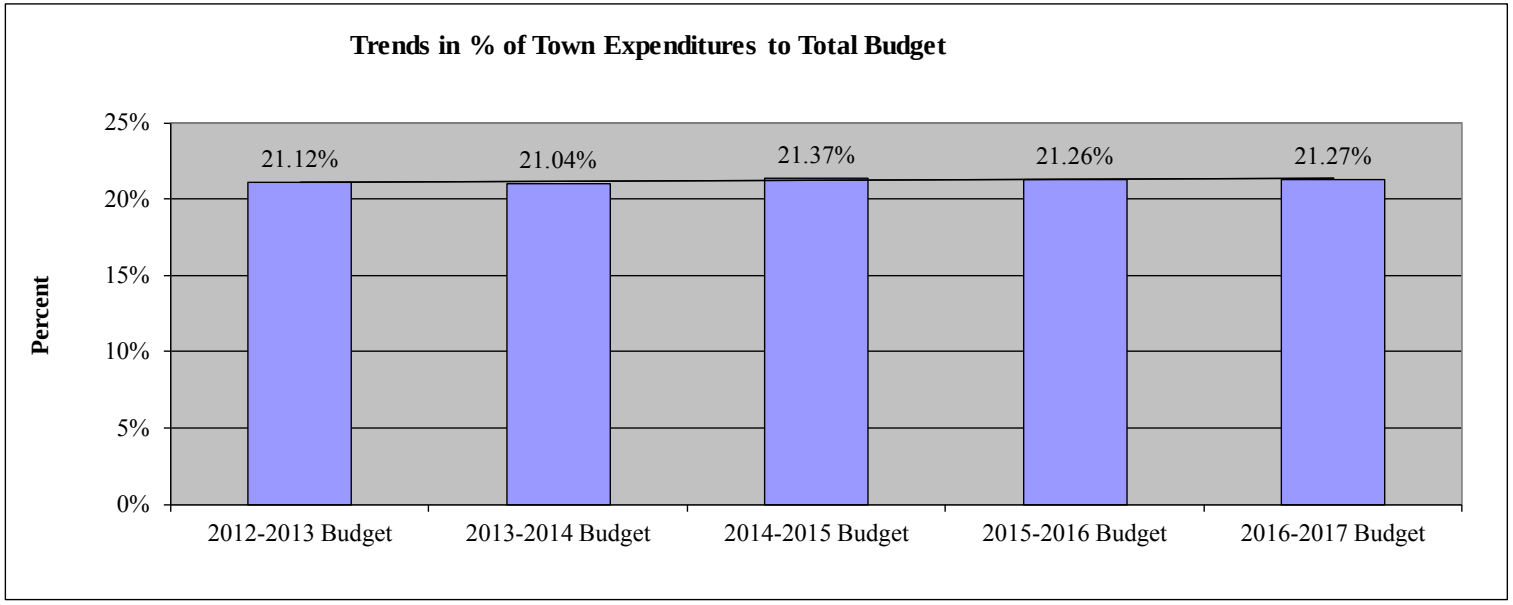
The chart below illustrates the appropriations made to each of these areas throughout the past five years.



Town Operating budget is proposed in the amount of $11,868,056. This is an increase of $270,947 or 2.34% from the adopted budget for the 2016 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 2017, there is a leveled trend to overall budget.



- *General Government budget* increased overall by $23,719 or .84%. The primary drivers of the increase are due to an increase in Human Resources of $18,163 for FICA, Medicare and Pension cost increases due to the addition of new staff and the impact of projected pay increases, an increase in insurances for $11,305 offset by a decrease in information technology of $14,387 to reflect the savings anticipated with the telephone system upgrade plan.

- *Planning and Community Development budget* increased overall by $50,094 or 14.15% mainly due to the addition of an Assistant Planner Position combined with the impact of salary for a newly hire Town Planner in the amount of $46,540 and an increase of $3,057 for Tolland's share of the Public Health District fees.

- *Community Services budget* increased by .37% or $3,388. The major impact was due to the impact of the negotiated increases and a reduction in the funding of the Recreation Center utilities.

- *Public Works budget,* which is the largest operating budget, decreased by 1.23% or ($55,253). The main contributing factor to this decrease is related to the elimination of the Town Engineer position for a total of $71,230. This reduction offset increases in other Public Works divisions.

  In the **Streets and Roads** portion, the overall budget increased by $68,670 partially due to the addition of $25,000 for salt for snow and ice removal, an increase in tree trimming of $10,000, an increase of $4,000 for street sweeping and for realignment of funding for shared positions with the Parks Division.

  The decrease in **the Refuse and Recycling** budget of $8,775 is due to an estimated decrease in budgeted refuse tonnage for FY17.

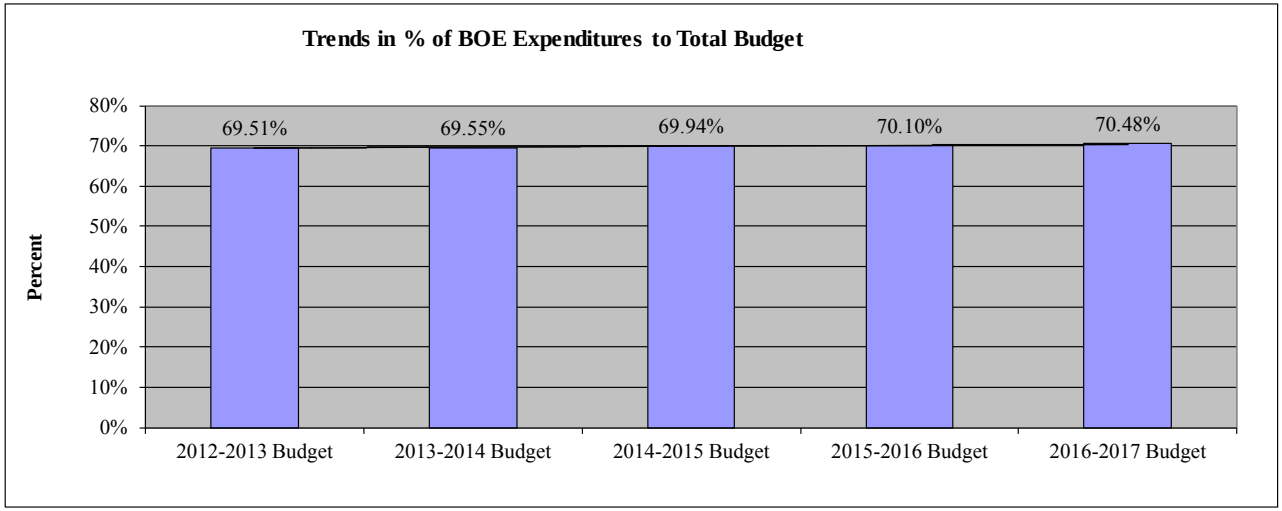
The decrease of $43,918 in the **Parks and Facilities** portion of Public Works was mainly due to the impact of the realignment of funding for shared positions with the **Streets and Roads** portion and elimination of a half a year laborer position. A part time custodial position was also added for $17,003 to assist with the expanded Library.

- *Public Safety Services* budget increased 8.73% or $163,505 resulting from a combination of increases and decreases in the Law Enforcement, Fire Suppression, Fire Prevention, Ambulance and Canine Control budgets. **Law Enforcement** had an increase of $103,985 mainly due to the full impact of the costs of a State Trooper that was only funded for 50% of the year in FY16. **Fire Prevention** increased by $8,098 due to the negotiated salaries increase and other minor program increases and **Fire Suppression** decreased by $5,380 mainly in the communications line for the elimination of various internet and cable services that will now be provided through the new town-wide fiber project. **Ambulance Services** include increases of $33,481 mainly due to increased costs of $18,020 for a new part-time clerical position to assist with the heavy workload burden. The balance of the increase is attributed to increases in the cost of supplies, communication fees, repair parts and negotiated salary increases.

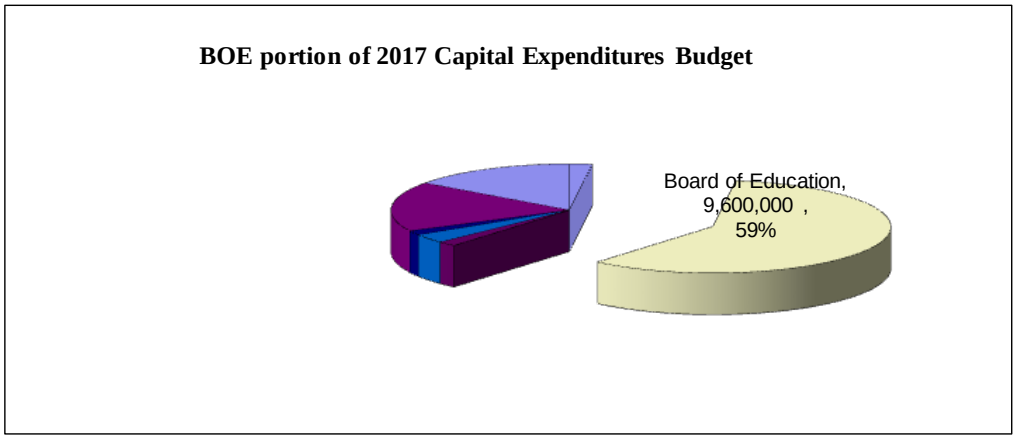
- *Finance and Records budget* increased by $15,311 or 1.58% overall due to various departmental changes. In **Assessment Service** there is an increase of $2,666 mainly due to negotiated salary increases. There is an decrease of $4,498 in **Accounting Services** is due to the elimination of funding that was in the FY 16 budget for an enhancement in the financial software that was a one-time budgeted item. The increases in **Revenue Collection** of $2,584 resulted by a majority of the increase in personnel adjustments and the balance for an increase of $900 in postage, services and office supplies. **Town Clerk** has a minor decrease of $746 due to reductions in code updates and printing costs offset by negotiated salary increases. The **Registrar of Voters** increased by $15,455 due to salary adjustments, ballot printing costs and mandated training requirements.

- *Contingency* program budget has increased by $70,183 or 45.86% due to union contracts that have not been settled so the funds are set aside within this budget. Estimated raises for non – union employees are also budgeted in this account as well as funding for unanticipated personnel costs and other fringe benefit costs. The regular Contingency account remained flat to provide funding for unanticipated emergency expenditures.

- ***Board of Education*** *operating budget* represents 70.48% of the total Town of Tolland budget. The recommended funding level by the Town Manager for the Board of Education is $39,333,948 which is the amount requested by the Board of Education which is an increase of 2.76% or $1,058,117 over current year expenditures. The Town Manager and the Superintendent of Schools communicated very closely during the development of the Board of Education Budget.

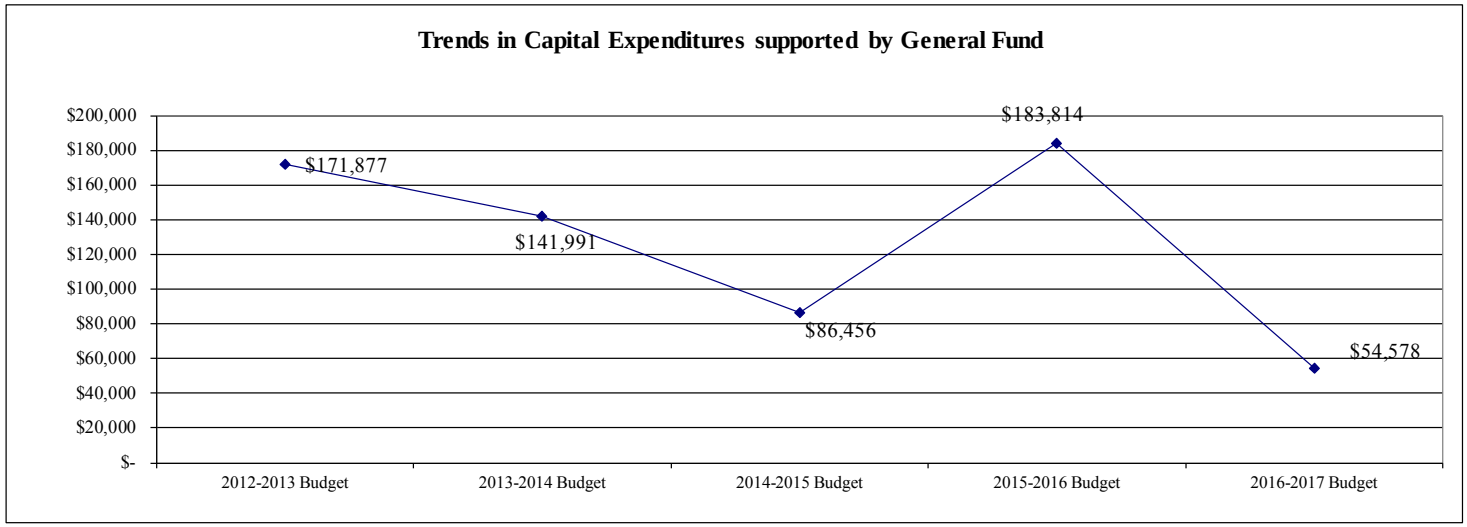


The Board of Education portion of capital expenditures for the next year is $9,600,000 or 59% of the total Capital budget.



Debt Service budget has a minor increase of $7,824 and will remain level for several years after the 2017 fiscal budget by incorporating the intended use of the Debt Service Fund that was established in order to minimize the impact of the fluctuating debt on the general fund budget as part of our Debt Management Plan. The Debt Management Plan is an important tool for forecasting debt issuance for capital projects and/or acquisition of land not supported by grants or other revenues. For more detail see the Debt Service tab. Current debt expenditures are presented at the actual level and include funding that will be transferred to and from the Debt Service fund to offset the impact of the future increased debt expenditures as part of the overall debt management plan.

Capital Improvements budget decreased by $129,279 which is .10% of the total budget compared with last year which is only at .18% of the overall operating budget. It is important to keep up with capital expenditures even when revenues are tight. Through a combination of planned debt issuance, use of various grant funding resources and budgeted general fund funds the Town is addressing a significant amount of future capital needs with a minimal impact of tax burden on our citizens. A detail of the capital projects and equipment recommendations for next year can be seen in the Capital Improvement Plan.

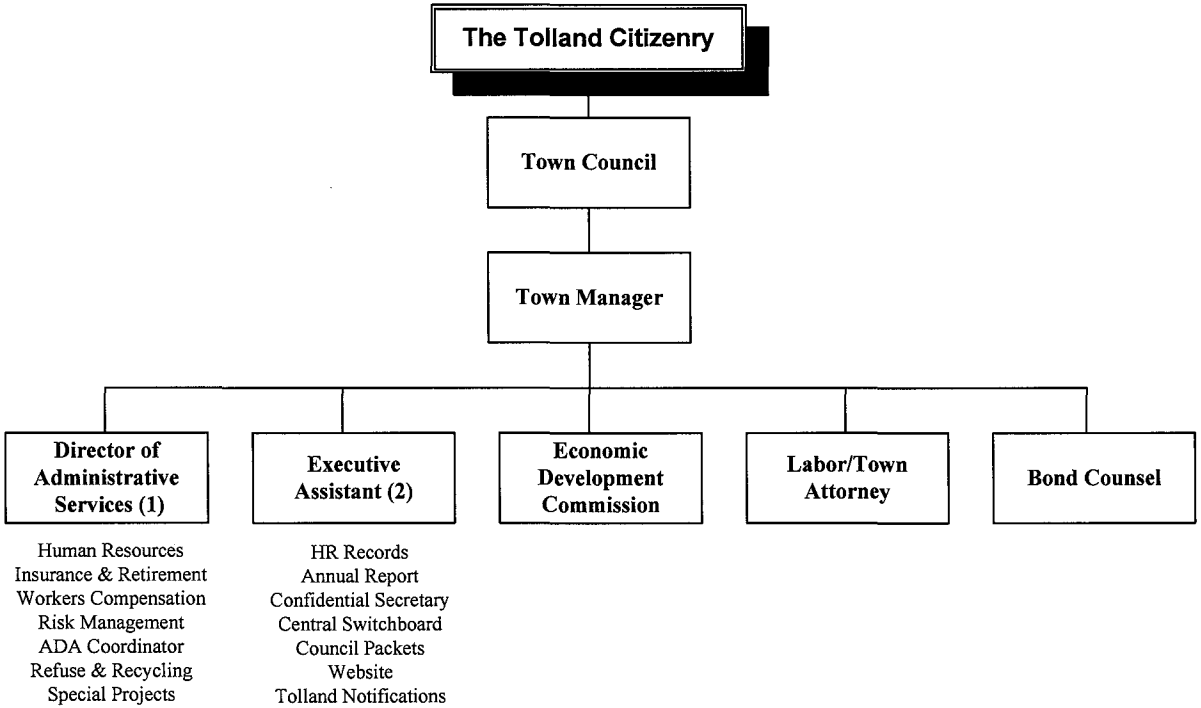


GENERAL GOVERNMENT

General Government provides the overall leadership and oversight for the operations of the Town of Tolland. The Town Council establishes policies that guide the direction of the Town and ensure the optimum delivery of services to residents in the most cost effective manner. The Town Manager provides general supervision of all Town departments, which collectively staffs 83 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	2016-2017 Department Request	2016-2017 Manager Proposed	2016-2017 Adopted Budget
100-00	Town Council	40,992	39,312	39,312
110-00	Town Manager	221,223	221,223	221,223
120-00	Economic Development Commission	2,867	2,867	2,867
130-00	Human Resources and Benefits Administration	2,172,119	2,105,890	2,092,818
140-00	Miscellaneous Support Services	55,469	54,884	54,884
140-10	Information Technology and Telecommunications	229,385	151,379	151,379
150-13	Insurance	219,919	219,919	219,919
160-19	Legal Services	72,000	66,000	66,000
170-00	Probate Services	14,245	12,245	12,245
	Subtotal -- General Government	**3,028,219**	**2,873,719**	**2,860,647**

General Government
Organization Chart



PROGRAM	TOWN COUNCIL	100-00

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 $433 due mainly to an increase in Dues and Memberships.

Program Objectives and Goals FY 2017:

- 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 policies for increased revenue potentials and operational cost savings
- Aggressively pursue grants that will enhance the quality of life in Tolland
- Continue to support the Parker School/Senior Housing project and foster its path to a successful conclusion.
- Bring the Blight Committee's work to a successful conclusion, whether success comes in the form of an ordinance or other solutions.
- Complete a transparent due diligence process in regards to the long-term direction and sustainability of the Tolland Water Company and make a decision in regards to a possible sale.
- Work closely with the Board of Education on their goals for the school system as a whole, and especially in regard to critical infrastructure and building/facility improvements.
- Ensure the sustainability of programs predicated on the State of Connecticut budget and its impact on municipal support.
- Support the completion of identified projects within the Town's Capital Improvement Plan
- Maintain open dialogue and forward progress on the road construction projects for the Tolland Green and Route 195 in the Gateway Design District and Tech Zone areas.
- Continue to incorporate concepts of and best practices in regionalization into our work to find efficiencies where possible.

Program Accomplishments FY 2016:

- Continued Prescription Discount Card program for Tolland residents saving residents $346,389
- Established a Debt Service Fund Ordinance
- Approved Hovland and Baxter Street Conversation Area Management Plans
- Authorized renewal of agreement with American Medical Response (AMR) for Advanced Life Support (ALS) through 12/31/20

Assigned Positions:

2014-2015		2015-2016		Position Title	2016-2017	
Positions	**FTE**	**Positions**	**FTE**		**Positions**	**FTE**
1		1		Recording Clerk	1	
1		1		Videographer	1	

Performance Data	Actual 2012-2013	Actual 2013-2014	Actual 2014-2015	Estimated 2015-2016	Anticipated 2016-2017
Meetings attended	38	37	36	35	36
Ordinances Passed	4	3	2	4	3
Resolutions Passed	74	85	69	60	64
Policies Enacted	2	4	2	2	2
Public Hearing Items	14	15	14	10	12
Appointments	40	68	42	59	44
Additional appropriations	8	9	8	8	7

FUNCTION	ACTIVITY	PROGRAM	CODE
Town Administration	**Town Council**	**Town Council**	**100-00**

Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Manager Proposed	2016-2017 Adopted Budget	% Increase Over Adopted
PROFESSIONAL SERVICES	4,730	5,070	4,590	5,120	5,960	5,120	5,120	
PRINTING	3,618	1,190	3,215	3,300	3,300	3,300	3,300	
ADVERTISING	6,508	6,194	4,719	6,000	6,000	6,000	6,000	
DUES AND MEMBERSHIPS	19,783	19,883	19,883	21,759	21,759	22,192	22,192	
OTHER SERVICES AND FEES	2,025	954	994	1,500	1,500	1,500	1,500	
TRAINING AND DEVELOPMENT	80	25	105	100	100	100	100	
OFFICE SUPPLIES	478	337	265	500	500	500	500	
PROGRAM MATERIALS	600	561	2,100	600	600	600	600	
OPERATING EXPENDITURES	37,823	34,214	35,871	38,879	39,719	39,312	39,312	
TOTAL TOWN COUNCIL	37,823	34,214	35,871	38,879	39,719	39,312	39,312	1.11%

PROGRAM	TOWN MANAGER	110-00

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 budget has an overall increase of $5,156 due primarily to salary increases.

Program Objectives and Goals FY 2017:

- Develop Town budget to ensure if there must be increase it is defensible and to extent possible current services are maintained– **Council Goal**
- Oversee completion of capital projects proposed for FY2016 – **Council Goal**
- 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 – **Council Goal**
- Continue to support the Parker School/Senior Housing project and foster its path to a successful conclusion - **Council Goal**
- Maintain open dialogue and forward progress on the road construction projects for the Tolland Green and Route 195 in the Gateway Design District and Tolland Green and Route195 in the Gateway design District and Tech Zone areas – **Council Goal**
- Offer meaningful support and partnership with the Economic Development Commission and the Planning and Zoning Commission for smart and appropriate development of the Tech Zone and the Tolland Village Area – **Council Goal**
- Continue to incorporate concepts of and best practices in regionalization into our work to find efficiencies wherever possible– **Council Goal**
- Complete a transparent due diligence process in regards to the long-term direction and sustainability of the Tolland Water Company and make a decision in regards to a possible sale– **Council Goal**.
- Work closely with the Board of Education on their goals for the school system as a whole, and especially in regard to critical infrastructure and building/facility improvements– **Council Goal**
- Ensure the sustainability of programs predicated on the State of Connecticut budget and its impact on municipal support– **Council Goal**
- Bring the Blight Committee's work to a successful conclusion, whether success comes in the form of an ordinance or other solutions-**Council Goal**

Program Accomplishments FY 2016:

- Produced a budget for FY2016 which limits expenditure increases
- Finished work on the Town Hall HVAC project, Library roof project and elevator project
- Developed a Town Budget which was acceptable to the Town Council and residents

Assigned Positions:

2014-2015		2015-2016		Position Title	2016-2017	
Positions	**FTE**	**Positions**	**FTE**		**Positions**	**FTE**
1	1.0	1	1.0	Town Manager	1	1.0
2	1.5	2	1.5	Executive Assistant*	2	1.5

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

Performance Data	Actual 2012-2013	Actual 2013-2014	Actual 2014-2015	Estimated 2015-2016	Anticipated 2016-2017
Municipal Budget Expenditure Increase passed at Referendum	0.74%	0.58%	4.12%	2.11%	2.34%
Total Percentage Tax Increase passed at Referendum	0.87%	0.67%	2.85%	*	2.49%
Town Council meetings attended	38	37	36	30	36
Staff meetings conducted	20	20	18	20	24
Sealed bids invited	4	3	3	2	3

*Revaluation year

FUNCTION	ACTIVITY	PROGRAM	CODE
Town Administration	**Town Manager**	**Town Manager**	**110-00**

Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Manager Proposed	2016-2017 Adopted Budget	% Increase Over Adopted
REGULAR PAYROLL Town Manager Executive Secretary Executive Secretary / Web Master (.5)	209,892	201,140	203,450	203,642	214,642	208,698	208,698	
PROFESSIONAL SERVICES	1,000	0	0	900	900	900	900	
COMMUNICATIONS	2,333	2,249	2,471	2,770	2,770	2,770	2,770	
SERVICE CONTRACTS	84	84	84	95	84	84	84	
PRINTING	2,547	1,998	1,250	1,800	1,800	1,800	1,800	
DUES AND MEMBERSHIPS	1,555	1,531	1,576	1,560	1,577	1,577	1,577	
TRAINING AND DEVELOPMENT	3,522	230	4,530	2,800	2,800	2,800	2,800	
OFFICE SUPPLIES	713	448	1,129	1,600	1,600	1,700	1,700	
FOOD AND CLOTHING	359	488	533	600	600	600	600	
BOOKS AND SUBSCRIPTIONS	211	239	41	300	294	294	294	
PAYROLL EXPENDITURES	209,892	201,140	203,450	203,642	214,642	208,698	208,698	
OPERATING EXPENDITURES	12,324	7,267	11,614	12,425	12,425	12,525	12,525	
TOTAL TOWN MANAGER	222,217	208,407	215,064	216,067	227,067	221,223	221,223	2.39%

PROGRAM	ECONOMIC DEVELOPMENT COMMISSION	120-00

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 increased $117 from the prior year mainly due to an increase in Office Supplies.

Program Objectives and Goals FY 2017:

- Continue to assist and promote economic development in Tolland specifically the Tolland Village Area and Technology Zone – **Council Goal**
- Continue to work with parties looking for sites or buildings to locate their businesses
- 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 2016:

- Met with several interested parties regarding locating in Tolland.

Performance Data	Actual 2012-2013	Actual 2013-2014	Actual 2014-2015	Estimated 2015-2016	Anticipated 2016-2017
Meetings Held	12	10	10	10	11

FUNCTION	ACTIVITY	PROGRAM	CODE
Town Administration	**Economic Development**	**Economic Development**	**120-00**

Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Manager Proposed	2016-2017 Adopted Budget	% Increase Over Adopted
TEMPORARY HELP Recording Clerk	770	560	700	700	700	700	700	
PROFESSIONAL SERVICES	5,950	21,000	3,000	1,500	1,166	1,166	1,166	
PRINTING	0	7	31	250	225	225	225	
DUES AND MEMBERSHIPS	350	425	175	300	292	292	292	
TRAINING AND DEVELOPMENT	164	0	0	0	0	0	0	
TRAVEL REIMBURSEMENT	0	0	0	0	334	334	334	
OFFICE SUPPLIES	0	0	0	0	33	150	150	
PAYROLL EXPENDITURES	770	560	700	700	700	700	700	
OPERATING EXPENDITURES	6,464	21,432	3,206	2,050	2,050	2,167	2,167	
TOTAL ECONOMIC DEVELOPMENT	7,234	21,992	3,906	2,750	2,750	2,867	2,867	4.25%

PROGRAM	HR ADMINISTRATION	130-10

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 overall budget increased $3,306 from the prior fiscal year mainly due to programmed salary increases.

Program Objectives and Goals FY 2017:

- Continue to update various Human Resource policies as needed
- As necessary, recruit and fill various vacant staff positions
- Implement personnel changes consistent with proposed FY2017 budget

Program Accomplishments FY 2016:

- Recruited and filled vacant full-time and part-time positions including: Town Planner, Public Works Director, (2) Laborers, Custodian
- 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 signage issue
- Attended training opportunities in human resource areas
- Helped coordinate development of new Town website

Assigned Positions:

2014-2015		2015-2016		Position Title	2016-2017	
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 2012-2013	Actual 2013-2014	Actual 2014-2015	Estimated 2015-2016	Anticipated 2016-2017
Safety Committee Meetings	3	4	4	4	4
Employee Assistance Referrals	2	2	2	2	2
Job Advertisements	7	7	11	7	7
Training Workshops	2	2	2	2	2

FUNCTION	ACTIVITY	PROGRAM	CODE
Town Administration	HR and Benefits Administration	HR and Benefits Administration	130-00

Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Manager Proposed	2016-2017 Adopted Budget	% Increase Over Adopted
REGULAR PAYROLL Director of Administrative Services Executive Secretary / Web Master (.5)	108,617	99,775	112,703	113,428	118,878	117,094	117,094	
PROFESSIONAL SERVICES	2,448	2,938	3,984	2,683	2,683	2,683	2,683	
COMMUNICATIONS	0	0	0	0	0	600	600	
ADVERTISING	3,078	4,034	3,045	4,500	4,500	4,500	4,500	
DUES AND MEMBERSHIPS	651	674	686	700	700	490	490	
TRAINING AND DEVELOPMENT	334	977	503	1,750	1,160	1,000	1,000	
OFFICE SUPPLIES	309	38	125	300	890	300	300	
FOOD AND CLOTHING	0	0	0	500	500	500	500	
BOOKS AND SUBSCRIPTIONS	281	474	356	250	250	250	250	
PAYROLL EXPENDITURES	108,617	99,775	112,703	113,428	118,878	117,094	117,094	
OPERATING EXPENDITURES	7,100	9,135	8,698	10,683	10,683	10,323	10,323	
TOTAL HR & BENEFITS ADMINISTRATION	115,717	108,910	121,400	124,111	129,561	127,417	127,417	2.66%

PROGRAM	HR BENEFITS	131-11

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 $14,857. The primary drivers of the increase is FICA, Life Insurance, Unemployment Compensation and Worker's Compensation which was offset by a decrease in Health Insurance.

Program Objectives and Goals FY 2017:

- 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 2016:

- ICMA meetings held with individual employees related to pension investments
- 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 $23,448 to the Town in the prior fiscal year

Performance Data	Actual 2012-2013	Actual 2013-2014	Actual 2014-2015	Estimated 2015-2016	Anticipated 2016-2017
Workers' Compensation Claims	22	21	24	20	20
Health Insurance Plans	2	2	2	2	2
Wellness Program	1	1	1	1	1
Life Insurance	1	1	1	1	1
Long-Term Disability Insurance Plans	1	1	1	1	1
Pension Plans	2	2	2	2	2
Covered Employees – Full-time Equivalents	80.21	77.49	77.49	77.46	78.50
Other Post Employment Benefits	1	1	1	1	1

FUNCTION	ACTIVITY	PROGRAM	CODE
Town Administration	HR and Benefits Administration	Employee Benefits	131-11

Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Manager Proposed	2016-2017 Adopted Budget	% Increase Over Adopted
FICA	253,161	244,762	249,575	276,000	276,000	290,000	288,735	
MEDICARE	63,590	62,382	64,512	71,000	71,000	75,000	74,704	
EMPLOYEE PENSIONS	241,884	248,070	255,003	272,000	272,000	285,000	283,776	
WORKER'S COMPENSATION	180,497	192,959	185,185	203,019	203,019	206,551	206,551	
UNEMPLOYMENT COMPENSATION	4,000	12,552	23,999	4,500	4,500	13,000	13,000	
HEALTH INSURANCE	956,020	971,718	1,089,465	1,076,000	1,076,000	1,053,772	1,043,485	
LIFE INSURANCE	23,122	26,323	30,510	31,000	31,000	39,000	39,000	
DISABILITY INSURANCE	17,727	18,185	15,762	16,500	16,500	14,700	14,700	
OTHER POST EMPLOYMENT BENEFITS	491	54	1,350	525	525	1,450	1,450	
OPERATING EXPENDITURES	1,740,492	1,777,005	1,915,361	1,950,544	1,950,544	1,978,473	1,965,401	
TOTAL EMPLOYEE BENEFITS	1,740,492	1,777,005	1,915,361	1,950,544	1,950,544	1,978,473	1,965,401	0.76%

PROGRAM	MISCELLANEOUS SUPPORT SERVICES	140-00

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 program decreased $1,395 mainly due to savings in fuel costs which offset some minor increases in office supplies and repair parts

Program Objectives and Goals FY 2017:

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

Program Accomplishments FY 2016:

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

FUNCTION	ACTIVITY	PROGRAM	CODE
Town Administration	Administrative Support Services	Miscellaneous Support Services	140-00

Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Manager Proposed	2016-2017 Adopted Budget	% Increase Over Adopted
PROFESSIONAL SERVICES	10	0	0	0	0	0	0	
COMMUNICATIONS	15,397	18,503	19,904	18,500	18,500	18,500	18,500	
SERVICE CONTRACTS	8,936	20,945	19,652	21,204	21,204	20,784	20,784	
OTHER SERVICES AND FEES	600	0	0	425	425	425	425	
OFFICE SUPPLIES	7,160	2,783	3,720	4,900	4,900	5,400	5,400	
MACHINERY AND EQUIPMENT PARTS	2,483	2,485	4,526	3,000	3,000	4,000	4,000	
FUEL AND OIL	9,041	9,584	7,055	8,250	8,250	5,775	5,775	
OPERATING EXPENDITURES	43,627	54,300	54,857	56,279	56,279	54,884	54,884	
TOTAL MISCELLANEOUS SUPPORT SERVICES	43,627	54,300	54,857	56,279	56,279	54,884	54,884	-2.48%

PROGRAM	INFORMATION TECHNOLOGY/TELECOMMUNICATIONS	140-10

Program Explanation:

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

Budget Change Commentary:

Overall, the program decreased $14,387 due to the elimination of phone line fees with the implementation of the new town-wide fiber and the anticipated CIP Telephone system.

Program Objectives and Goals FY 2017:

- 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 and new telephone system for the Town and Schools
- Regionalize technology efforts where possible – **Council Goal**

Program Accomplishments FY 2016:

- Timely responses to requests for trouble shooting
- Upgraded obsolete computers and hardware pursuant to the Technology Plan
- Implemented a phase of the Information Technology Plan
- Continued implementation of the Town Wide Fiber network
- Continued with our regionalized Information Technology Support Services with the Town of South Windsor – **Council Goal**

FUNCTION	ACTIVITY	PROGRAM	CODE
Town Administration	Information Technology	IT / Telecommunications	140-10

Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Manager Proposed	2016-2017 Adopted Budget	% Increase Over Adopted
PROFESSIONAL SERVICES	28,697	61,800	63,172	76,000	76,000	78,000	78,000	
COMMUNICATIONS	35,567	37,635	39,757	53,336	53,336	36,600	36,600	
TRAINING AND DEVELOPMENT	0	115	0	180	180	4,735	4,735	
COMPUTER SOFTWARE	4,113	6,000	12,087	22,800	22,800	26,205	26,205	
OTHER EQUIPMENT	19,159	43,740	17,335	13,450	13,450	5,839	5,839	
OPERATING EXPENDITURES	87,536	149,290	132,351	165,766	165,766	151,379	151,379	
TOTAL IT / TELECOMMUNICATIONS	87,536	149,290	132,351	165,766	165,766	151,379	151,379	-8.68%

PROGRAM	TOWNWIDE INSURANCE	150-12

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 $11,304 due mainly to an increase in property and liability insurance.

Program Objectives and Goals FY 2017:

- 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 2016:

- Worked with CIRMA and town departments to coordinate (2) large property claims at Town Facilities
- Property and liability claims dropped from 19 in FY2011 to 15 in FY2015
- Completed claims review for Town's insurer CIRMA
- Working with Safety Committee, Town Engineer and Public Works Director developed solution for Hicks Parking Lot signage issue

Performance Data	Actual 2012-2013	Actual 2013-2014	Actual 2014-2015	Estimated 2015-2016	Anticipated 2016-2017
General Liability	1	1	1	1	1
Excess Liability	1	1	1	1	1
Public Officials Bond	3	3	3	3	3

FUNCTION	ACTIVITY	PROGRAM	CODE
Town Administration	**Insurance**	**General Coverage Insurance**	**150-12**

Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Manager Proposed	2016-2017 Adopted Budget	% Increase Over Adopted
PROPERTY AND LIABILITY INSURANCE	157,314	164,036	167,881	179,615	179,615	190,919	190,919	
MICELLANEOUS INSURANCE	4,765	2,528	4,904	3,000	3,000	3,000	3,000	
PUBLIC OFFICIAL INSURANCE	3,568	4,610	2,387	2,797	2,797	2,797	2,797	
OPERATING EXPENDITURES	165,647	171,174	175,172	185,412	185,412	196,716	196,716	
TOTAL GENERAL COVERAGE INSURANCE	165,647	171,174	175,172	185,412	185,412	196,716	196,716	6.10%

PROGRAM	VOLUNTEER FIREFIGHTER INSURANCE	150-13

Program Explanation:

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

Budget Change Commentary:

The budget is remaining the same as the prior fiscal year.

Program Objectives and Goals FY 2017:

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

Program Accomplishments FY 2016:

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

Performance Data	Actual 2012-2013	Actual 2013-2014	Actual 2014-2015	Estimated 2015-2016	Anticipated 2016-2017
Volunteer Fire Insurance Policy	1	1	1	1	1

FUNCTION	ACTIVITY	PROGRAM	CODE
Town Administration	**Insurance**	**Firefighter Insurance**	**150-13**

Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Manager Proposed	2016-2017 Adopted Budget	% Increase Over Adopted
INSURANCE - FIRE GENERAL COVERAGE	9,970	11,673	11,473	13,038	13,038	12,915	12,915	
INSURANCE - FIRE UMBRELLA	2,775	2,761	2,775	2,831	2,831	2,873	2,873	
INSURANCE - VOLUNTEER ACCIDENT	6,955	7,174	7,189	7,333	7,333	7,415	7,415	
OPERATING EXPENDITURES	19,700	21,608	21,437	23,202	23,202	23,203	23,203	
TOTAL FIREFIGHTER INSURANCE	19,700	21,608	21,437	23,202	23,202	23,203	23,203	0.00%

PROGRAM	LEGAL SERVICES – TOWN ATTORNEY	160-15

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 $4,000 due to additional Bond Counsel fees.

Program Objectives and Goals FY 2017:

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

Program Accomplishments FY 2016:

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

Performance Data	Actual 2012-2013	Actual 2013-2014	Actual 2014-2015	Estimated 2015-2016	Anticipated 2016-2017
Cases tried	0	0	0	0	0
Estimated opinions rendered	20	20	20	20	20
Cases pending	2	0	2	1	2

FUNCTION	ACTIVITY	PROGRAM	CODE
Town Administration	**Legal Services**	**Town Attorney**	**160-15**

Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Manager Proposed	2016-2017 Adopted Budget	% Increase Over Adopted
PROFESSIONAL SERVICES	37,449	48,933	44,566	40,000	40,000	40,000	40,000	
OTHER SERVICES AND FEES	70	0	0	2,000	2,000	6,000	6,000	
OPERATING EXPENDITURES	37,519	48,933	44,566	42,000	42,000	46,000	46,000	
TOTAL TOWN ATTORNEY	37,519	48,933	44,566	42,000	42,000	46,000	46,000	9.52%

PROGRAM	LEGAL SERVICES – PERSONNEL	160-19

Program Explanation:

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

Budget Change Commentary:

The labor counsel services budget is remaining the same as the prior fiscal year.

Program Objectives and Goals FY 2017:

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

Program Accomplishments FY 2016:

- Helped successfully settle two union grievances
- Negotiated agreement with CSEA union employees for continued 4-day workweek
- Negotiated Cadillac Tax language into one union successor agreement

Performance Data	Actual 2012-2013	Actual 2013-2014	Actual 2014-2015	Estimated 2015-2016	Anticipated 2016-2017
Hearings Held	2	0	1	0	0
Contracts Negotiated	0	1	2	3	3
Litigation Cases	0	0	0	0	0

FUNCTION	ACTIVITY	PROGRAM	CODE
Town Administration	**Legal Services**	**Personnel**	**160-19**

Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Manager Proposed	2016-2017 Adopted Budget	% Increase Over Adopted
PROFESSIONAL SERVICES	44,495	33,534	35,999	20,000	20,000	20,000	20,000	
OPERATING EXPENDITURES	44,495	33,534	35,999	20,000	20,000	20,000	20,000	
TOTAL PERSONNEL	44,495	33,534	35,999	20,000	20,000	20,000	20,000	0.00%

PROGRAM	PROBATE SERVICES	170-00

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 $327. The increase in Communications is due to a switch from dial up to cable internet capability and the increase in Document Maintenance is due to State mandated recording and storage requirements.

Program Objectives and Goals FY 2017:

- Continue to provide prompt, effective and courteous service to the residents of Tolland, Mansfield, Willington and Coventry, who require probate services – **Council Goal.**
- Continue to improve efficiencies while responding to the public's needs in a timely manner and complying with statutory requirements and State mandated requirements for recording and storing documents – **Council Goal.**

Program Accomplishments FY 2016:

- The Tolland-Mansfield Probate Court continued to provide prompt, effective and courteous service to the residents of the four towns.
- Worked with the Office of the Probate Court Administrator to successfully adjust to a new document scanning system.
- Made significant progress with the laser fiche project to record and microfilm unbound Tolland court documents that pre-date the Tolland-Mansfield consolidation and continued laser fiche of bound volumes currently located in Mansfield and Coventry town halls. (This project is on hold due to budgetary constraints).

Performance Data	Actual 2012-2013	Actual 2013-2014	Actual 2014-2015	Estimated 2015-2016	Anticipated 2016-2017
Probate Cases	740	982	1,000	1,025	1,100
Passports	264	225	109*	N/A	N/A
*Total passports are from 7/1/2014 thru 12/31/2014. As of 1/1/2015, we no longer do passports.					

FUNCTION	ACTIVITY	PROGRAM	CODE
Town Administration	**Probate Services**	**Probate Services**	**170-00**

Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Manager Proposed	2016-2017 Adopted Budget	% Increase Over Adopted
COMMUNICATIONS	3,780	4,722	4,974	5,033	6,053	6,360	6,360	
SERVICE CONTRACTS	534	415	566	685	685	685	685	
DOCUMENT MAINTENANCE	3,060	2,156	2,757	3,500	2,280	2,500	2,500	
OTHER SERVICES AND FEES	532	680	550	700	700	700	700	
OFFICE SUPPLIES	1,517	2,424	1,667	1,500	1,500	1,500	1,500	
FURNITURE AND FIXTURES	0	0	0	500	700	500	500	
OPERATING EXPENDITURES	9,423	10,396	10,514	11,918	11,918	12,245	12,245	
TOTAL PROBATE SERVICES	9,423	10,396	10,514	11,918	11,918	12,245	12,245	2.74%

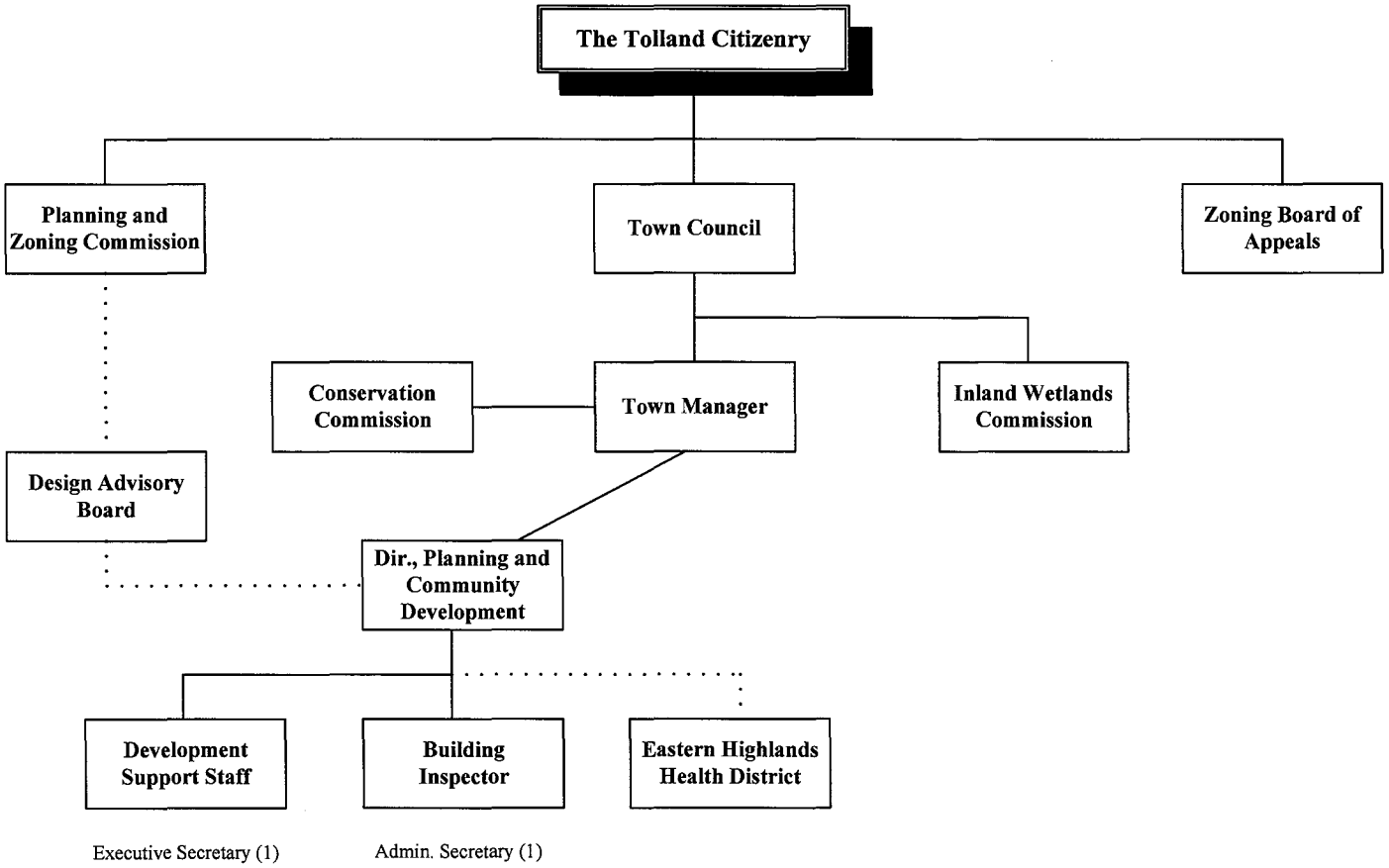
PLANNING AND COMMUNITY DEVELOPMENT

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	2016-2017 Department Request	2016-2017 Manager Proposed	2016-2017 Adopted Budget
200-00	Building Inspection Services	118,396	118,396	118,396
210-00	Zoning Board of Appeals	3,290	3,150	3,150
230-00	Public Health Services	77,780	77,782	77,782
240-00	Planning and Zoning Services	192,572	187,172	187,172
250-00	Inland Wetlands Commission	4,465	4,465	4,465
260-00	Planning and Zoning Commission	8,240	8,156	8,156
270-00	Conservation Commission	4,790	4,790	4,790
270-00	Agricultural Commission	300	300	300
	Subtotal -- Planning and Community Development	**409,833**	**404,211**	**404,211**

Division of Planning and Community Development

Organization Chart



PROGRAM	BUILDING INSPECTION SERVICES	200-00

Program Explanation:

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

Budget Change Commentary:

The payroll line item had a net increase of $70 due to wage increases implemented in FY 15-16 which were funded in another line item of the budget for $1,070 which was offset by a transfer of $1,000 from Temporary Help to the program budget. For FY 16-17 payroll increases have been set aside in another line item within the budget and will be allocated once the union negotiations and non-union raises are determined. The program budget has a slight increase of $986 due to the reclassification of Temporary Help ($1,000) to Professional Services for the vacation coverage of the Building Official provided by a private contractor.

Program Objectives and Goals FY 2017:

- Continue to work with, consult and assist other departments to better serve the Town, as a whole
- Assist in the construction management of the proposed library expansion and new lower-level elevator (Building Official is the Clerk of the Works)
- Work with BOE and Public Safety on school safety upgrades – **Council Goal**
- 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 July, 2016
- Bring the Blight Committee's work to a successful conclusion, whether success comes in the form of an ordinance or other solutions – **Council Goal.**
- Continue to update the internal procedures to better serve the customers

Program Accomplishments FY 2016:

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

Assigned Positions:

2014-2015		2015-2016		Position Title	2016-2017	
Positions	**FTE**	**Positions**	**FTE**		**Positions**	**FTE**
1	1.0	1	1.0	Building Inspector	1	1.0
1	1.0	1	1.0	Administrative Secretary	1	1.0

Performance Data	Actual 2012-2013	Actual 2013-1014	Actual 2014-2015	Estimated 2015-2016	Anticipated 2016-2017
PERMITS:					
Housing units	8	13	17	9	10
Commercial (includes additions & modifications)	34	21	21	27	30
Industrial	0	0	0	0	0
Municipal	6	3	3	10	10
Total Permits	997	914	1137	1059	1100
Certificates of Occupancy (New Construction & Commercial)	108	19	15	16	16
Inspections	1,177	1,113	1496	1465	1500
Total Revenue (Permit Fees)	$159,341	$169,173	$252,111	$275,883	$210,000

FUNCTION	ACTIVITY	PROGRAM	CODE
Planning and Community Development	Building Inspection	Building Inspection	200-00

Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Manager Proposed	2016-2017 Adopted Budget	% Increase Over Adopted
REGULAR PAYROLL Building Official Administrative Secretary	76,989	88,808	97,786	104,053	105,899	105,123	105,123	
TEMPORARY HELP	5,000	4,983	8,901	1,000	1,000	0	0	
PROFESSIONAL SERVICES	0	0	500	0	0	1,000	1,000	
COMMUNICATIONS	1,309	1,209	901	720	720	720	720	
SERVICE CONTRACTS	6,730	7,370	8,104	8,492	8,492	8,898	8,898	
PRINTING	65	95	640	600	600	600	600	
DUES AND MEMBERSHIPS	170	170	250	275	275	275	275	
TRAINING AND DEVELOPMENT	500	348	88	150	150	150	150	
OFFICE SUPPLIES	143	350	737	250	250	250	250	
MINOR TOOLS	399	87	99	800	800	500	500	
BOOKS AND SUBSCRIPTIONS	884	941	1,177	1,000	1,000	880	880	
OTHER EQUIPMENT	0	0	2,047	0	0	0	0	
PAYROLL EXPENDITURES	81,989	93,791	106,686	105,053	106,899	105,123	105,123	
OPERATING EXPENDITURES	10,200	10,569	14,544	12,287	12,287	13,273	13,273	
TOTAL BUILDING INSPECTION	92,189	104,360	121,230	117,340	119,186	118,396	118,396	0.90%

PROGRAM	ZONING BOARD OF APPEALS	210-00

Program Explanation:

The Zoning Board of Appeals consists of five members and two alternates. Four 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, and appeals from 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 remains approximately the same for the current year.

Program Objectives FY 2017:

- Continue to process applications in an efficient manner and ensure compliance with legal requirements
- Continue to provide information on the department's website

Program Accomplishments FY 2016:

- Processed applications in a timely and courteous manner

Assigned Positions:

2014-2015		2015-2016		Position Title	2016-2017	
Positions	FTE	Positions	FTE		Positions	FTE
1	1	1	1	Recording Clerk	1	1

Performance Data	Actual 2012-2013	Actual 2013-2014	Actual 2014-2015	Estimated 2015-2016	Anticipated 2016-2017
Meetings held	10	6	5	6	6
Applications received	14	7	9	10	9
Variances granted	14	7	9	9	N/A
Variances denied	0	0	0	0	N/A
Applications withdrawn	0	0	0	0	0
Appeals heard				1	1

FUNCTION	ACTIVITY	PROGRAM	CODE
Planning and Community Development	Zoning Board of Appeals	Zoning Board of Appeals	210-00

Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Manager Proposed	2016-2017 Adopted Budget	% Increase Over Adopted
TEMPORARY HELP Recording Clerk	720	452	578	910	910	900	900	
ADVERTISING	2,967	1,944	1,467	2,000	2,000	2,000	2,000	
DUES AND MEMBERSHIPS	100	50	50	50	50	50	50	
TRAINING AND DEVELOPMENT	0	50	0	100	100	100	100	
OFFICE SUPPLIES	149	100	99	100	100	100	100	
BOOKS AND SUBSCRIPTIONS	77	0	0	0	0	0	0	
PAYROLL EXPENDITURES	720	452	578	910	910	900	900	
OPERATING EXPENDITURES	3,293	2,144	1,617	2,250	2,250	2,250	2,250	
TOTAL ZONING BOARD OF APPEALS	4,013	2,596	2,195	3,160	3,160	3,150	3,150	-0.32%

PROGRAM	PUBLIC HEALTH SERVICES	230-00

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 services..

Budget Change Commentary:

The health district membership per capita contribution increased 4.1%. This represents an additional cost of $3,057 for FY16/17. The increase is primarily due to increases in health insurance premium costs and improvements in IT infrastructure.

Program Objectives and Goals FY 2017:

- Final development and launch of cloud base permit tracking and field inspection software.
- Completion of community wide health assessment.
- Further progress of agency strategic plan goals.

Program Accomplishments FY 2016:

- Completed community wide well-being survey generating valuable public health data on a number of health and wellness indicators.
- Implementation and ongoing regional campaign to improve community awareness of health district services.
- Development and launch of a web-based toolkit providing resources and supporting local Planning and Zoning commissions with policy decisions that affect public health.
- Completed reorganization of main district office in Mansfield.

Performance Measurements	Actual 2012-2013	Actual 2013-2014	Actual 2014-2015	Estimated 2015-2016	Anticipated 2016-2017
Subdivision lots reviewed	1	0	4	4	10
Soil tests conducted (test holes plus perc tests)	105	112	143	140	140
New permits issued	6	12	10	10	10
Repair permits issued	61	44	33	30	30
Site inspections conducted	154	254	192	190	190
Well permits issued	25	15	27	25	25
Food service inspections	105	113	88	95	110
Planning & Zoning plan reviews	0	0	1	1	1
Zoning/Building permits reviewed	199	132	166	160	160

FUNCTION	ACTIVITY	PROGRAM	CODE
Planning and Community Development	**Environmental Health Services**	**Environmental Health Services**	**230-00**

Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Manager Proposed	2016-2017 Adopted Budget	% Increase Over Adopted
PROFESSIONAL SERVICES	68,038	69,143	72,201	74,725	74,725	77,782	77,782	
OFFICE SUPPLIES	150	0	0	0	0	0	0	
OPERATING EXPENDITURES	68,188	69,143	72,201	74,725	74,725	77,782	77,782	
TOTAL PUBLIC HEALTH SERVICES	68,188	69,143	72,201	74,725	74,725	77,782	77,782	4.09%

PROGRAM	PLANNING & ZONING SERVICES	240-00

Program Explanation:

The Planning & Development Department is charged with reviewing building and development projects to ensure compliance with State and Town codes and regulations, performing long range development and conservation planning projects and studies, gathering community data, advising the public on planning and zoning matters, encouraging sound economic development and assisting other town agencies as needed. Currently, the Director is also appointed as a Zoning Enforcement Officer and serves as staff advisor to the Planning and Zoning Commission, Design Advisory Board, Conservation Commission, Zoning Board of Appeals and Agriculture Commission. Staff also provides support to the Economic Development Commission and Tolland Economic and Community Development Corporation. The department maintains Geographic Information System computer mapping. The Department provides secretarial assistance to the above noted boards and commissions as well as the Inland Wetlands Commission, Water Pollution Control Authority, and the Building, Health and Engineering Departments.

Budget Change Commentary:

Payroll Expenditures have an increase of $46,540 mainly due to the addition of an Assistant Planner who would also assume Zoning Enforcement and Wetlands Agent responsibilities. Increases in operating expenditures include an increase of $200 for Training and Development and an increase of $160 for Dues and Memberships due to the new staff position. Computer Software is a new line item, with $2,215 for our annual licensing for desktop mapping (GIS). Last year, the licenses were included in the Capital Budget. Office Supplies increases by $250 and $100 is added to Furniture and Fixtures to allow the continued improvement of the land use records vault. Professional Services decreases by $1,000 since the addition of staff should reduce the need for outside services. Communications is reduced by $800 since planning and zoning staff does not use town-issued cell phones. Service Contracts is reduced by $400 because the service contract for the plotter (which is used by many departments) was moved to Engineering. Printing is reduced by $450 as the department can handle most printing needs in-house. Travel Reimbursements is cut by $250. Program Materials is reduced by $75 and Books and Subscriptions is reduced by $100 based on anticipated needs in the upcoming year.

Program Objectives and Goals FY 2017:

- Continue to update forms and permit applications to better convey information to applicants and improve user-friendliness. Provide more information and FAQs on the website to address commonly-asked questions.
- Continue to overhaul the Zoning Regulations.
- Bring the Blight Committee's work to a successful conclusion, whether success comes in the form of an ordinance or other solutions –**Council Goal**
- Continue to implement goals and recommendations in the Plan of Conservation and Development (POCD) update. Begin planning for a full POCD update, which must be completed in 2019.
- Offer meaningful support and partnership with the Economic Development Commission and the Planning and Zoning Commission for smart and appropriate development in the Technology Zone and Tolland Village Area **–Council Goal**
- Update the land use guide, which helps explain the development process to applicants.
- Maintain open dialogue and forward progress on the road construction projects for the Tolland Green and Route 195 in the Gateway Design District and Technology Zone areas –**Council Goal**
- Serve on the technical advisory committee for the Eastern Connecticut Gateways Study, which will examine transportation options serving Tolland and surrounding towns, and continue to provide input into planning for CTfastrak East

- Continue to promote connectivity of trails and pathway linkages for pedestrians and bicyclists.
- Build on the work done by the GIS consultant by updating land use information, finalizing the open space inventory, and creating additional map layers.
- Finish reorganizing land use files and maps in the vault.
- With a fully staffed department, provide additional assistance to the various commissions staffed by the department.
- As needed, provide technical support as the town decides on the long-term direction of the Tolland Water Company –**Council Goal**
- Continue to support the Parker School / Elderly Housing project and foster its path to a successful conclusion –**Council Goal**
- Continue to provide technical and/or secretarial assistance to the Planning & Zoning Commission, Inland Wetlands & Watercourse Commission, Zoning Board of Appeals, Design Advisory Board, Conservation Commission, Agriculture Commission, Land Acquisition Advisory Committee, Water Pollution Control Authority, and Health Department to achieve their stated goals.

Program Accomplishments FY 2016:

- Tolland Village Area - Continued discussions with landowners, potential developers, the town's traffic consultant and CT DOT to evaluate development options and roadway options. – **Council Goal**
- Zoning Regulations – Reorganized and updated the format to be user-friendly. In the process of amending the regulations for accessory uses, rear lots, and other minor aspects.
- Designed and facilitated a Community Conservation on Blight and provided staff support to the Blight Committee. – **Council Goal**
- Continued to add plans, regulations and other planning-related information on town website.
- Began to reorganize and re-file land records in vault.
- Began upgrading electronic databases of permits and land use records.
- Coordinate design work by consultants and public review process for the Tolland Intermediate School Bus and Parking and Parker Elderly Housing
- Coordinate town review of proposed design for the Tolland Green Route 195 Improvement Project. – **Council Goal**
- Coordinated a grant application for repaving Old Cathole Road. The application includes filling in a gap in the sidewalk network and striping shoulders to make the road more bike-friendly.
- Worked with GIS consultant to update key mapping data.
- Continued to work with the CT Department of Energy and Environmental Protection, project consultants, and others to amend the town's sewer service area to allow new businesses to hook up to sewers in business zones.
- Through a competitive RFQ process, selected two engineering firms to provide peer review services for stormwater review of development applications.

Assigned Positions:

2014-2015		2015-2016		Position Title	2016-2017	
Positions	FTE	Positions	FTE		Positions	FTE
1	1.0	1	1.0	Director of Planning and Community Development	1	1.0
n/a	n/a	n/a	n/a	Assistant Planner Inland Wetlands/ZEO	1	1.0
1	1.0	1	1.0	Executive Secretary	1	1.0

Performance Data	Actual 2012-2013	Actual 2013-2014	Actual 2014-2015	Estimated 2015-2016	Anticipated 2016-2017
Subdivisions reviewed	0	0	3	1	4
Zoning permits issued	179	192	225	200	200
Certificates of Occupancy issued	28	195	15	20	20
Site Plan/Special Permit Reviews	7	7	7	8	6

FUNCTION	ACTIVITY	PROGRAM	CODE
Planning and Community Development	**Planning & Zoning Services**	**Planning & Zoning Services**	**240-00**

Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Manager Proposed	2016-2017 Adopted Budget	% Increase Over Adopted
REGULAR PAYROLL Director of Planning and Community Development Assistant Planner Executive Secretary	173,551	129,435	133,993	132,482	130,636	179,172	179,172	
PROFESSIONAL SERVICES	800	2,625	0	2,000	2,000	1,000	1,000	
COMMUNICATIONS	0	557	591	800	152	0	0	
SERVICE CONTRACTS	3,450	3,450	3,432	1,100	1,548	700	700	
PRINTING	130	130	250	650	543	200	200	
DUES AND MEMBERSHIPS	440	565	673	700	700	860	860	
TRAINING AND DEVELOPMENT	2,316	2,244	2,407	2,000	2,000	2,200	2,200	
TRAVEL REIMBURSEMENT	69	0	101	500	500	250	250	
OFFICE SUPPLIES	292	179	150	150	457	400	400	
COMPUTER SOFTWARE	0	0	0	0	0	2,215	2,215	
PROGRAM MATERIALS	100	0	100	100	100	25	25	
BOOKS AND SUBSCRIPTIONS	125	147	34	150	150	50	50	
FURNITURE AND FIXTURES	0	0	0	0	0	100	100	
PAYROLL EXPENDITURES	173,551	129,435	133,993	132,482	130,636	179,172	179,172	
OPERATING EXPENDITURES	7,722	9,898	7,738	8,150	8,150	8,000	8,000	
TOTAL PLANNING AND ZONING SERVICES	181,274	139,332	141,731	140,632	138,786	187,172	187,172	33.09%

PROGRAM	INLAND WETLANDS COMMISSION	250-00

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:

Operating Expenditures would increase by $400 to fully cover Dues and Memberships for the North Central Conservation District.

Program Objectives and Goals FY 2017:

- 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
- Continue to work with the Tolland Public Works Department to improve the town roads stormwater discharge, wherever possible

Program Accomplishments FY 2016:

- Violation enforcement and corrective action at:
  - 190 Cider Mill Road
  - 167 Mountain Spring Road

Assigned Positions:

2014-2015		2015-2016		Position Title	2016-2017	
Positions	FTE	Positions	FTE		Positions	FTE
1		1		Recording Clerk	1	

Performance Data	Actual 2012-2013	Actual 2013-2014	Actual 2014-2015	Estimated 2015-2016	Anticipated 2016-2017
Wetlands applications reviewed	8	10	12	20	25
Wetlands meetings	18	13	13	18	18
Special meetings	0	1	0	0	0
Field Inspections	35	22	25	35	35
Public hearings conducted	0	1	2	2	1
Violation hearings conducted	2	1	4	0	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	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Manager Proposed	2016-2017 Adopted Budget	% Increase Over Adopted
TEMPORARY HELP Recording Clerk	1,650	1,320	1,650	1,540	1,540	1,540	1,540	
PROFESSIONAL SERVICES	453	1,983	500	500	500	500	500	
ADVERTISING	488	409	730	700	700	700	700	
DUES AND MEMBERSHIPS	785	830	785	950	950	1,350	1,350	
TRAINING AND DEVELOPMENT	300	0	0	250	250	250	250	
OFFICE SUPPLIES	149	125	126	125	125	125	125	
PAYROLL EXPENDITURES	1,650	1,320	1,650	1,540	1,540	1,540	1,540	
OPERATING EXPENDITURES	2,175	3,347	2,142	2,525	2,525	2,925	2,925	
TOTAL INLAND WETLANDS COMMISSION	3,825	4,667	3,792	4,065	4,065	4,465	4,465	9.84%

PROGRAM	PLANNING & ZONING COMMISSION	260-00

Program Explanation:

The Planning and Zoning Commission consists of five members and two alternates. 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 Conservation and Development. 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. The Design Advisory Board is a 6-member committee that provides design review advice to applicants and the Commission. The Director of Planning and Community Development provides administrative and technical support to the Planning and Zoning Commission and Design Advisory Board.

Budget Change Commentary:

The budget decreased of $1,749. Professional Services was decreased by $1,000 since the addition of staff should reduce the need for outside assistance. Training and Development decreased by $25 and Books and Subscriptions decreased by $50 because it is not anticipated that last year's level of funds will be needed for next year. Program Materials decreased by $1,100 because last year's budget included the purchase of signs and additional signs would not be needed. Dues and Memberships increased by $246 to cover annual dues for the North Central Conservation District. In addition, temporary help increased $180 to account for additional Design Advisory Meetings due to anticipated development applications.

Program Objectives and Goals FY 2017:

- Continue to update and modernize the Zoning Regulations, including examining how the regulations allow modern business types.
- Continue to work with the business community to find a workable sign regulation that helps address the needs of businesses while not resulting in a proliferation of temporary signs.
- Strengthen ties to the Economic Development Commission and business community.
- Finalize a mapped inventory of pathways / sidewalks and desired future pathways.
- Continue to pursue opportunities to improve pedestrian and bicycle connections.
- Maintain a relationship with regional entities to stay up-to-date on regional opportunities and what is happening in other communities.
- Offer meaningful support and partnership with the Economic Development Commission and the Planning and Zoning Commission for smart and appropriate development of the Technology Zone and Tolland Village Area –**Council Goal**
- Bring the Blight Committee's work to a successful conclusion, whether success comes in the form of an ordinance of other solutions **–Council Goal**
- Maintain open dialogue and forward progress on the road construction projects for the Tolland Green and Route 195 in the Gateway Design District and Technology Zone areas –**Council Goal**
- Continue to support the Parker School / Elderly Housing project and foster its path to a successful conclusion **– Council Goal**

Program Accomplishments FY 2016:

- Approved conversion of a cold storage building to a self-storage facility and approved the renting of moving vans at an existing business (as of January 2016).
- Began updating the Zoning Regulations to be more user-friendly.
- Purchased two sandwich board signs that say "New Tolland Business" and have changeable letters for new businesses to borrow to advertise their presence in town.

Assigned Positions:

2014-2015		2015-2016		Position Title	2016-2017	
Positions	**FTE**	**Positions**	**FTE**		**Positions**	**FTE**
1		1		PZC Recording Secretary	1	
1		1		Design Advisory Board (DAB) Recording Secretary	1	

Performance Data	Actual 2012-2013	Actual 2013-2014	Actual 2014-2015	Estimated 2015-2016	Anticipated 2016-2017
Meetings/Workshops – Planning and Zoning Commission	19	18	20	18	22
Meetings/Workshops – Design Advisory Board	2	1	1	6	6
Subdivisions Approved	0	0	2	2	2
Lots Approved	0	0	4	4	4
Site Plan/Special Permits Approved	7	7	8	8	4
Revisions to Regulations and/or Zoning Map	3	1	12	1	3

FUNCTION	ACTIVITY	PROGRAM	CODE
Planning and Community Development	Planning & Zoning Commission	Planning & Zoning Commission	260-00

Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Manager Proposed	2016-2017 Adopted Budget	% Increase Over Adopted
TEMPORARY HELP	2,540	2,438	2,090	2,780	2,780	2,960	2,960	
Recording Clerk (P & Z Commission)								
Recording Clerk (Design Advisory Board)								
PROFESSIONAL SERVICES	3,000	2,000	2,000	2,000	2,000	1,000	1,000	
ADVERTISING	2,479	2,016	3,280	3,000	3,000	3,000	3,000	
DUES AND MEMBERSHIPS	500	500	500	500	500	746	746	
TRAINING AND DEVELOPMENT	125	125	125	125	125	100	100	
OFFICE SUPPLIES	149	150	110	150	150	150	150	
PROGRAM MATERIALS	0	0	0	1,250	1,250	150	150	
BOOKS AND SUBSCRIPTIONS	100	68	15	100	100	50	50	
PAYROLL EXPENDITURES	2,540	2,438	2,090	2,780	2,780	2,960	2,960	
OPERATING EXPENDITURES	6,353	4,859	6,030	7,125	7,125	5,196	5,196	
TOTAL PLANNING AND ZONING COMMISSION	8,893	7,297	8,120	9,905	9,905	8,156	8,156	-17.66%

PROGRAM	CONSERVATION COMMISSION	270-00

Program Explanation:

The Conservation Commission has seven members and two alternates, all of whom 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. The Commission has six working subcommittees: Management Plan, Town-owned Property Evaluation, Historical and Unique Features, Communication and Educational, Review Charge, and Property Boundaries.

Budget Change Commentary:

The program budget has an overall increase of $500 for property maintenance due to an increase in the amount of town-owned open space.

Program Objectives and Goals FY 2017:

- Adopt Auperin Management Plan.
- Investigate Nedwied property and adopt Nedwied Management Plan.
- Investigate Bonk/Eimrath properties.
- Open Sage Meadow, Baxter Street, and Knofla south for public access.
- Develop the trail system at Knofla and Nedwied.
- Install map boards at Sage Meadow and Baxter Street and the purchased signs for Knofla, Sage Meadow, and Baxter Street.
- Hold a Walk-tober hike at King, a Grand Opening and CT Trail Day event at Knofla, and an Invasive Species Presentation.
- Continue to revise management plans on the 5 year cycle and to work towards having management plans for all properties.
- Continue to support the Boy Scouts, Girl Scouts, Venture Crew, and student projects.
- Continue to attend the CACIWC annual conference and CLCC conference.
- Install the remainder of the 15 Historical and Unique Features signs and new waterproof map boxes.
- Continue to create docent pages for all properties.
- Work to have a conservation page in the Recreation Department's newsmagazine.
- Continue to investigate other existing Town of Tolland properties regarding our interest.
- Continue with education activities, outreach programs and invasive species issues.
- Continue to promote hikes and other events at the conservation areas.
- Continue to enhance the website and Facebook page.
- Continue the identification and marking of boundaries at all properties.
- Monitor opportunities for the acquisition of additional open space and seek funding through the CT Department of Energy and Environmental Protection (DEEP) Open Space Grant program when applicable.

Program Accomplishments FY 2016:

- The Town finalized the purchase of the Blackington – an 11 acre property at the end of Nedwied Road.
- Conducted site walks to evaluate property to develop Management Plans.
- Finalized/updated management plans for Palmer Kendall Mountain Conservation Area, Sage Meadow Conservation Area and Knofla Conservation Area.

- Hosted Town Council members on walks of conservation areas.
- Approved a plan for invasive plant removal at Sage Meadow Conservation Area.
- Confirmed boundary markings of conservation areas and addressed encroachment issues.
- Held events and workshops including a workshop on invasive species and a grand opening for Crystal Peat in conjunction with a Last Green Valley Walktober event.
- Recorded GPS coordinates of trails to integrate into town Geographic Information System.
- Reviewed and evaluated properties that potentially be preserved as open space.
- Coordinated an easement change to allow haying at Sage Meadow with Joshua Trust. Coordinated the haying at Sage Meadow, mowing at Sage Meadow and Campbell, and mowing at Knofla south parcel.
- 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
- Continued to update and revise the website.
- Continually posted on facebook and expanded our pages and revised webpage to work within the new Town of Tolland website.
- Continued commission liaisons with area conservation organizations with monthly liaison report.
- Continued working actively in 6 sub-committees.
- Created GPS listings of property line pins on Knofla, Luce, Stoppleworth, Parciak, Shafran, Sage Meadow and posted on website.
- Created a display case in the Library for the month of July.
- Created docent sheets for Crystal Peat and Palmer and posted on website.
- Coordinated with Tolland High School Art students in the painting of the mural at Crystal Peat.
- Coordinated the purchase and installation of new farm gate at Campbell.
- Coordinated a project with an Eagle Scout to install stepping stones on a portion of a trail at Schindler/Schimidt.
- Coordinated the removal of stream crossing debris at Baxter Street.
- Advocated for a land swap to solve an encroachment issue at Parciak.
- Marked the new northern property line at Parciak.
- Investigated 2 existing Town of Tolland properties regarding our interest.
- Purchased and placed 15 informational signs regarding historic or unique features and signs for Sage Meadow, Knofla south, and Baxter Street.
- Revised the projects list.
- Conducted a Commission site walk of Sage Meadow and Palmer.
- Finalized wetlands permit for Conservation Commission projects.

Assigned Positions:

2014-2015		2015-2016		Position Title	2016-2017	
Positions	**FTE**	**Positions**	**FTE**		**Positions**	**FTE**
1		1		Recording Clerk	1	

Performance Data	Actual 2012-2013	Actual 2013-2014	Actual 2014-2015	Estimated 2015-2016	Anticipated 2016-2017
Conservation Commission meetings	11	13	18	20	22
Conservation Commission workshops / site walks	4	10	4	2	2
Site visits	11	25	74	37	35
Subdivision Applications reviewed	0	0	0	0	1
Other Meetings	0	0	35	17	20

FUNCTION	ACTIVITY	PROGRAM	CODE
Planning and Community Development	**Conservation Commission**	**Conservation Commission**	**270-00**

Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Manager Proposed	2016-2017 Adopted Budget	% Increase Over Adopted
TEMPORARY HELP Recording Clerk	840	770	700	840	840	840	840	
DUES AND MEMBERSHIPS	155	150	130	150	150	150	150	
TRAINING AND DEVELOPMENT	95	40	120	100	100	100	100	
PROGRAM MATERIALS	2,019	500	500	500	500	500	500	
PROPERTY MAINTENANCE	499	2,499	2,499	2,700	2,700	3,200	3,200	
PAYROLL EXPENDITURES	840	770	700	840	840	840	840	
OPERATING EXPENDITURES	2,768	3,189	3,249	3,450	3,450	3,950	3,950	
TOTAL CONSERVATION COMMISSION	3,608	3,959	3,949	4,290	4,290	4,790	4,790	11.66%

PROGRAM	AGRICULTURE COMMISSION	280-00

Program Explanation:

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

Budget Change Commentary:

The Agriculture Commission has not had a budget line item previously. The FY 2017 budget allocates $300.

Program Objectives and Goals FY 2017:

- Continue promotional efforts that were initiated by the 2016 grant, including purchasing additional promotional items if demand warrants.
- Continue to monitor compliance with lease terms for town-owned properties leased to farmers.
- Establish a seed exchange library.
- Hold additional programs based on topics of interest in Tolland.
- Explore if a “right to farm” ordinance makes sense for Tolland.

Program Accomplishments FY 2016:

With a Farm Viability Grant from the Connecticut Department of Agriculture, the Commission was able to establish its presence in Tolland through:

- Creating promotional materials for “Tolland Agriculture” and the “Tolland Farmers Market”. Promotional materials include re-usable tote bags, magnets, decals.
- Obtaining supplies for the Commission to have a regular presence at the Tolland Farmers Market (tent, table and plastic totes)
- Creating a brochure of agricultural businesses and services.

Performance Data	Actual 2012-2013	Actual 2013-2014	Actual 2014-2015	Estimated 2015-2016	Anticipated 2016-2017
Agriculture Commission meetings		13	10	10	11
Special Workshops				3	2

FUNCTION	ACTIVITY	PROGRAM	CODE
Planning and Community Development	Agriculture Commission	Agriculture Commission	280-00

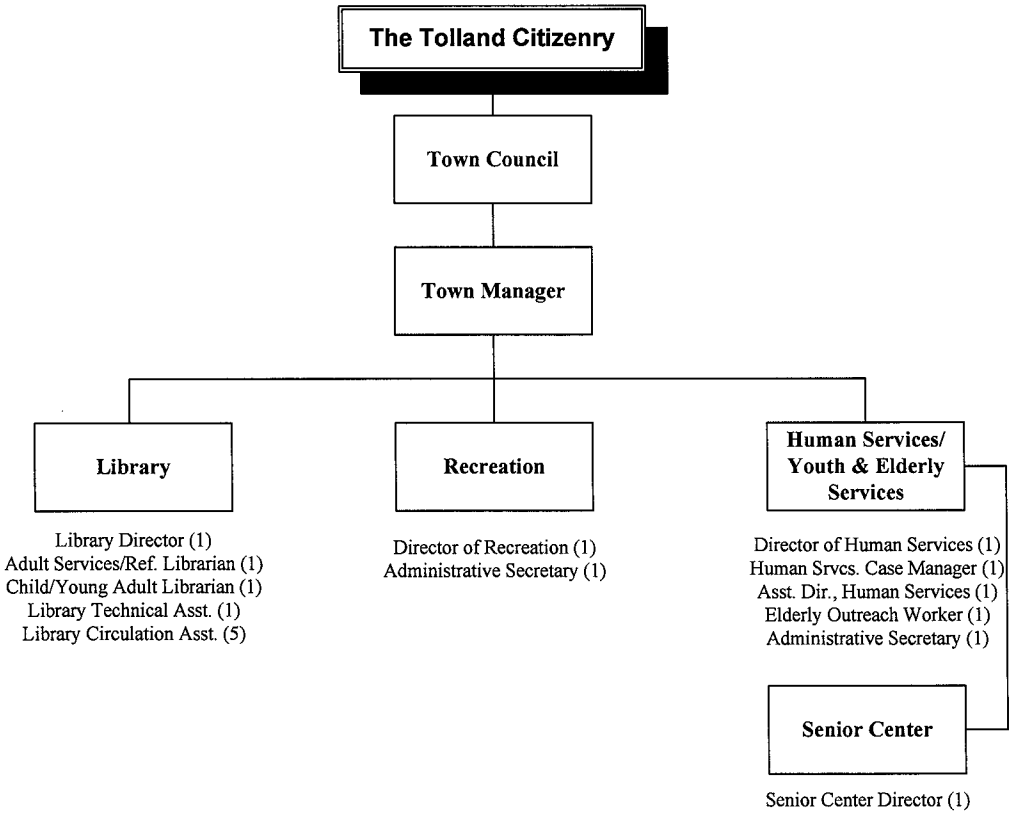
Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Manager Proposed	2016-2017 Adopted Budget	% Increase Over Adopted
PRINTING	0	0	0	0	0	100	100	
PROPERTY MAINTENANCE	0	0	0	0	0	200	200	
OPERATING EXPENDITURES	0	0	0	0	0	300	300	
TOTAL AGRICULTURE COMMISSION	0	0	0	0	0	300	300	

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	2016-2017 Department Request	2016-2017 Manager Proposed	2016-2017 Adopted Budget
310-00	Senior Center Services	57,078	57,078	57,078
320-00	Human Services	330,100	330,100	330,100
400-00	Library Services	409,195	410,195	410,195
500-00	Recreation and Adult Education	155,310	129,310	129,310
	Subtotal -- Community Services	**951,683**	**926,683**	**926,683**

Division of Community Services
Organization Chart



PROGRAM	SENIOR CENTER SERVICES	310-00

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, meditation, garden club(seasonal), book and writing clubs, AARP Tax Aide, AARP driver safety classes, adult coloring, annual inter-generational variety show, monthly newsletter, and volunteer opportunities.

Budget Change Commentary:

The Senior Center overall budget increase is $54. Dues & Membership increased by $50 for a BJ's Membership. Other Services & Fees increased by $4 to reflect the change in the P.O. Box fee.

Program Objectives and Goals FY 2017:

- 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
- The Senior Center becomes a permanent site for AARP Tax Aide.
- As more "Baby-Boomers" participate, offer programs that meet their needs and lifestyle
- Continue to adapt exercise programs to accommodate a wide range of physical abilities
- Expand and continue collaborations with school system to increase intergenerational opportunities
- 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 2016:

- Constructed a new canopy over the entrance to the Senior Center funded by donations
- A number of programs implemented have continued with great success such as: Meditation and adult coloring.
- Conducted a survey to assess attendance frequency and gauge interest in various programs
- The Senior Center became an "ad hoc" site for AARP Tax Aide
- Seniors participated in a food packaging event held at the high school in collaboration with the school system

- 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, i.e. Tolland Community Women
- 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 has been implemented to document usage of the Senior Center.
- 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
- Continue to highlight a different artist’s work in the wall display and encourage more to participate

Assigned Positions:

2014-2015		2015-2016		Position Title	2016-2017	
Positions	**FTE**	**Positions**	**FTE**		**Positions**	**FTE**
1	1.0	1	1.0	Senior Center Director	1	1.0

Performance Measurements	Actual 2012-2013	Actual 2013-2014	Actual 2014-2015	Estimated 2015-2016	Anticipated 2016-2017
Senior Center Attendance (numbers do not include participants that have not signed in)	8,231	8,311	8070	8254	8404
Luncheons (Monday and Wednesday)	3,514	3,287	3548	3698	3848
Birthday Luncheon (monthly) and Holiday Celebrations	960	937	864	860	900
Health programs; Flu Clinic, Blood Pressure/Blood Sugar Clinics, Foot Care, Life Line Screening	522	380	357	370	390
Senior Chorus Membership	1,230	1,344	1057	792	802
Senior Trips (participants)	118	113	160	210	225
Exercise Programs; Stretch and Balance, Tai Chi, Yoga	1,029	1,120	1128	1256	1306
Computer Training Classes	245	240	237	216	225
AARP Driving Course	50	50	50	50	50
AARP Tax Site				48	72
Fireman’s Holiday Social and Fireman’s Picnic	180	172	170	90	180
Harvest Senior Banquet	76	75	72	0	75
Quilting Group & Knitting Group	144	216	501	398	425
Drop-In – (based on 20 people a week either for apt or visiting who have not signed in)	432	600	780	506	550
Painting Class	72	140	96	158	170
Meditation				273	416
Adult Coloring				54	144
Creative Writing	130	152	115	124	135
Book Discussion	105	144	43	96	100
Cards, Dominoes, Ping Pong & Other Games	506	550	658	578	678
Billiards	620	576	590	590	600
Intergenerational Annual Variety Show (show participants and volunteers)	35	45	50	48	50

FUNCTION	ACTIVITY	PROGRAM	CODE
Community Services	Human Services	Senior Center Services	310-00

Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Manager Proposed	2016-2017 Adopted Budget	% Increase Over Adopted
REGULAR PAYROLL Senior Center Director	40,383	40,113	48,985	50,287	50,666	50,287	50,287	
DUES AND MEMBERSHIPS	105	95	73	95	95	145	145	
OTHER SERVICES AND FEES	1,583	1,824	1,409	1,992	1,992	1,996	1,996	
TRAINING AND DEVELOPMENT	15	15	0	100	100	100	100	
OFFICE SUPPLIES	349	340	819	350	350	350	350	
AGRICULTURAL AND CUSTODIAL	0	400	0	200	200	200	200	
SENIOR CITIZEN PROGRAMS	3,918	4,000	3,784	4,000	4,000	4,000	4,000	
PAYROLL EXPENDITURES	40,383	40,113	48,985	50,287	50,666	50,287	50,287	
OPERATING EXPENDITURES	5,970	6,674	6,085	6,737	6,737	6,791	6,791	
TOTAL SENIOR CENTER SERVICES	46,353	46,787	55,070	57,024	57,403	57,078	57,078	0.09%

PROGRAM	HUMAN SERVICES	320-00

Program Explanation:

The mission of this program is to provide aid to families and individuals through crisis intervention and on-going personal counseling, economic relief, emergency aid during disasters, or coordination of existing community social services. The Human Services Department is responsible for a comprehensive approach to town planning, management, coordination, and the delivery of Human Services programs for youths, the elderly and their families. The Department of Human Services provides confidential counseling, referral, and education for personal and family concerns. The 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 at the Senior Center when requested 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 Library Expansion Project and Highway Garage Expansion. 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 Youth Services Bureau (YSB) is a function of Human Services. The goal of Youth Services is to plan, organize, implement and evaluate prevention, child and adolescent development, and outreach programs for youth and their families that provide opportunities for participants to thrive and function as responsible members of the community. The Youth Services Bureau is partially funded by grants through the State Department of Education and the Department of Mental Health and Addiction Services.

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

Budget Change Commentary:

The payroll line item increased by $3,690 due to wage increases implemented in FY 15-16 which were funded in another line item of the budget. For FY 16-17 payroll increases have been set aside in another line item within the budget and will be allocated once the union negotiations and non-union raises are determined. The Human Services overall budget increase is $794. Dues and Memberships increased by $46 and Other Services & Fees increased by $788 as a result of an increase in the DMHAS Local Prevention Council Grant. Travel Reimbursement decreased by $40 due to the reduction in the standard mileage rate.

Program Objectives and Goals FY 2017:

- Pursue grants that will enhance the quality of life for the residents of Tolland
- Continue to support the Parker School/Senior Housing project and foster its path to a successful conclusion - **Council Goal**
- Assist with project management of the expansion of the Library with Library Director and Town Manager - **Council Goal**
- If funded, assist with project management of STEAP grant for the expansion of the Highway Garage Expansion - **Council Goal**
- Provide project oversight of the Small Cities Housing Rehabilitation Program Income
- Continue to meet the demand for services from residents facing financial hardships and emotional crisis
- 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

- Develop educational materials and referral resources to address current opioid issues
- Continue to coordinate implementation strategies to address substance use issues identified in Tolland School Substance Use & Related Behaviors Survey
- Continue to coordinate Tolland Juvenile Review Board
- Continue to provide crisis intervention, assessment, short-term counseling, case management and referral services, as appropriate, for Tolland residents
- 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
- Complete a transparent due diligence process in regards to the long-term direction and sustainability of the Tolland Water Company and make a decision in regards to a possible sale - **Council Goal**

Program Accomplishments FY 2016:

- Continued to provide Project Management for DECD Small Cities for the 2012 Housing Rehabilitation Program and Program Income Account
- Provided budgetary and project management for the Library Expansion Project
- 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 ($3,893)
- Established Juvenile Review Board in collaboration with Tolland High School and Tolland Middle School administration & local service agencies
- Defining Operational Guidelines for Tolland School Resource Officer Pilot
- Continued utilization of community volunteers 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 Tolland residents
- Responded to increased demand for fuel assistance, foreclosure prevention services and budget counseling
- Produced Tolland Youth Services Community Theater summer musical production of *HONK!* and three Coffee House performances
- Continued 5th year of VOICES program at Tolland High School to address significant youth issues identified in 2014 Tolland School Substance Use & Related Behaviors Survey
- 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
- Continued to coordinate programs with the library to benefit youth and families

Assigned Positions:

2014-2015		2015-2016		Position Title	2016-2017	
Positions	FTE	Positions	FTE		Positions	FTE
1	1.0	1	1.0	Director of Human Services	1	1.0
1	.71	1	.71	Human Services Case Manager	1	.71
1	1.0	1	1.0	Assistant Director Human Services	1	1.0
1	1.0	1	1.0	Elderly Outreach Caseworker	1	1.0
1	1.0	1	1.0	Administrative Secretary	1	1.0

Performance Measurements	Actual 2012-2013	Actual 2013-2014	Actual 2014-2015	Estimated 2015-2016	Anticipated 2016-2017
Counseling and Case Management (unduplicated number served)	150	180	180	180	180
Crisis Intervention (unduplicated number of households served)	350	230	230	230	230
CHOICES Clients	128	113	82	100	120
Elderly Outreach Caseworker Clients-visits and phone calls (average monthly)	32	38	37	40	45
Rental Rebate Applications	54	56	58	60	62
Housing Rehabilitation Loan Program (# households served)	3	6	1	1	1
Shoes and Boots Vouchers (Salvation Army Vouchers)	35	35	35	35	35
ACCESS (State) Fuel Applications (# applications / # served)	125/280	154/394	137/313	135/310	135/310
Tri-Town Fuel Bank/Local Fuel Banks/Operation Fuel (# applications / # served)	25/73	24/87	33/99	30/90	30/90
Holiday Food Baskets (unduplicated number served)	300	244	340	340	340
Food Pantry (# households / # total served)	49/124	42/119	61/170	75/200	75/200
Outreach, Information and Referral Services	450	450	450	450	450
Positive Youth Development Programs, Training and Workshops/ # Participants (PAWS, Community Service, VOICES)	40	75	100	100	100
Alternative Youth Programs / # Participants (After-School, Weekend, Vacation Programs & Summer Programs)	250	250	200	200	200
Community Events /# Attendees (Summer Theater , Coffee House)	1,750	1,750	1750	1750	1750
Youth Program Assistance (Camp, Summer School, Holiday Program)	150	105	105	125	125
Preventive School Assemblies/Presentations / # Attendees	1,250	300	300	300	300
Youth Services Federal/State Grants Received					
State Department of Education, Youth Service Bureau Grant	$21,109	$21,233	$21,233	$20,467	$20,467
Office of Policy & Management, Police & Youth Grant	$10,000	$10,000	$30,000	-	-
Department of Mental Health and Addiction Services, Local Prevention Grant	$3,105	$3,105	$3,105	$3,893	$3,893
Small Cities Community Development Block Grants:					
2012 Housing Rehabilitation Grant $300,000	$150,000	$150,000			
Small Town Economic Assistance Grants:					
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				$200,000	$300,000
STEAP 2015 – Highway Garage Expansion - $500,000 – Pending					
Other Grants:					
State Bond Funds- Tolland High School Lighting	$200,000				
DOT Dial-a-Ride Grant	$29,382	$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	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Manager Proposed	2016-2017 Adopted Budget	% Increase Over Adopted
REGULAR PAYROLL	253,276	222,991	246,533	256,509	262,659	260,199	260,199	
Human Services Director								
Assistant Human Services Director								
Administrative Secretary								
Human Services Case Worker								
Elderly Outreach Worker								
COMMUNICATIONS	855	954	608	720	720	720	720	
DUES AND MEMBERSHIPS	1,103	715	707	752	752	798	798	
OTHER SERVICES AND FEES	2,226	2,500	2,193	2,000	2,000	2,788	2,788	
TRAINING AND DEVELOPMENT	190	385	320	370	370	370	370	
TRAVEL REIMBURSEMENT	611	770	534	667	667	627	627	
OFFICE SUPPLIES	885	945	834	945	945	945	945	
PROGRAM MATERIALS	884	1,046	974	800	800	800	800	
HOCKANUM VALLEY	48,508	55,853	55,853	55,853	55,853	55,853	55,853	
VISITING NURSES	8,320	8,320	8,319	7,000	7,000	7,000	7,000	
PAYROLL EXPENDITURES	253,276	222,991	246,533	256,509	262,659	260,199	260,199	
OPERATING EXPENDITURES	63,582	71,488	70,342	69,107	69,107	69,901	69,901	
TOTAL HUMAN SERVICES	316,858	294,479	316,875	325,616	331,766	330,100	330,100	1.38%

PROGRAM	LIBRARY SERVICES	400-00

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. 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 payroll line item increased by $3,045 due to wage increases implemented in FY 15-16 which were funded in another line item of the budget. For FY 16-17 payroll increases have been set aside in another line item within the budget and will be allocated once the union negotiations and non-union raises are determined.

The program budget has an increase of $495. Professional Services was added for $325 for participation of loaning books to other libraries. There was also a slight increase of $170 in Dues and Memberships.

Program Objectives and Goals FY 2017:

- Work with the Town Manager, Director of Human Services, and the architects of 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 for grants 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
- Continue to seek out programs of interest to Tolland residents with possible financial assistance of the Friends of the Tolland Public Library
- Continue to maintain Facebook pages and start a Twitter account

Program Accomplishments FY 2016:

- 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 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 the Tolland 300 celebration issuing new library cards and information packets of programs and services offered by the library
- Initiated a monthly Writers Workshop group
- Initiated a monthly Night Time Knitting group
- Participated in bimonthly building expansion construction meetings
- Continued to hold bimonthly staff meetings
- Worked on cross-training of staff
- Participated in the Connecticut Library Association (CLA) Annual Conference
- Attended Technology Advisory Board meetings
- Member of the CLA Membership Committee

Assigned Positions:

2014-2015		2015-2016		Position Title	2016-2017	
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 2012-2013	Actual 2013-2014	Actual 2014-2015	Estimated 2015-2016	Anticipated 2016-2017
Total Circulation	123,482	122,365	125,480	124,000	120,000
Reference Questions	9,929	12,085	12,129	11,000	12,000
Library Visits	77,231	77,630	75,996	72,000	76,000
Number of Library Sponsored Programs All Ages	213	224	291	230	200
Attendance at Library Sponsored Programs	4,484	4,355	5,712	4,500	4,000
Weekly Hours Open to the Public	54	54	54	54	54
Number of Computers available for Public Use	18	12	16	16	16
Items reviewed, ordered, received, processed, cataloged, & added to the collections	6,843	6,789	6,345	6,000	6,000

FUNCTION	ACTIVITY	PROGRAM	CODE
Community Services	**Library Services**	**Library Services**	**400-00**

Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Manager Proposed	2016-2017 Adopted Budget	% Increase Over Adopted
REGULAR PAYROLL	311,193	313,419	328,935	335,178	339,168	338,223	338,223	
Library Services Director								
Reference Librarian								
Children's Librarian								
Library Technical Assistant								
Library Circulation Assistant (5)								
PROFESSIONAL SERVICES	325	0	0	0	0	325	325	
SERVICE CONTRACTS	190	168	84	84	84	84	84	
DUES AND MEMBERSHIPS	560	610	560	560	730	730	730	
OTHER SERVICES AND FEES	30,055	29,153	28,605	28,748	28,748	28,748	28,748	
TRAINING AND DEVELOPMENT	410	670	560	585	415	585	585	
OFFICE SUPPLIES	3,056	2,746	3,027	3,000	3,000	3,000	3,000	
PROGRAM MATERIALS	1,696	1,495	1,499	1,500	1,500	1,500	1,500	
BOOKS AND SUBSCRIPTIONS	35,066	36,894	36,633	37,000	37,000	37,000	37,000	
PAYROLL EXPENDITURES	311,193	313,419	328,935	335,178	339,168	338,223	338,223	
OPERATING EXPENDITURES	71,357	71,736	70,968	71,477	71,477	71,972	71,972	
TOTAL LIBRARY SERVICES	382,550	385,155	399,903	406,655	410,645	410,195	410,195	0.87%

PROGRAM	RECREATION AND ADULT EDUCATION	500-00

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 payroll line item increased by $2,310 due to wage increases implemented in FY 15-16 which were funded in another line item of the budget. For FY 16-17 payroll increases have been set aside in another line item within the budget and will be allocated once the union negotiations and non-union raises are determined.

The program budget decreased by $7,000. This is due to fuel savings of $9,000 which is being offset by an increase of $2,000 in Professional Services for additional money for Celebrate Tolland.

Program Objectives and Goals FY 2017:

- Continue working on improvements to the Tolland Recreation Center
- Work to increase overall attendance in programs and activities by 10%
- 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
- Support the completion of identified projects within the Town's Capital Improvement Plan-**Council Goal**

Program Accomplishments FY 2016:

- Assisted in the implementation of the extremely successful Tolland 300th picnic and parade.
- Implemented a new registration system for the Recreation Department.
- Worked with a new company to create a Tolland wide community newsletter.
- Increased participation in the preschool program. Tolland Tykes now has two full classes.
- Increased Summer Camp participations numbers.
- Increased youth basketball participation numbers. Started a very successful league for high school students.
- Held a successful trick or treat alley at the Recreation Department.
- Created a youth sports sponsorship program to help offset the cost of Youth Basketball.
- Started new programs to better serve the needs of the Tolland community.
- Had a caterer's access ramp added to the Lodge to finish off the side entrance project. This project was completed as an Eagle Scout project.

Assigned Positions:

2014-2015		2015-2016		Position Title	2016-2017	
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 2012-2013	Actual 2013-2014	Actual 2014-2015	Estimated 2015-2016	Anticipated 2016-2017
Crandall Park					
Pre-School Program Participants	139	134	110	140	150
Youth Sports Participants	888	912	915	915	950
Youth Program Participants	965	946	920	1,000	1,000
Adult Sports Program Participants	366	440	455	460	480
Adult Education Program Participants	344*	291	300	320	340
Trips & Special Events	2,005	2,000	1,822	4,000*	2,000
Pavilion Events	89	75	60	65	65
Lodge Events	145*	150	160	150	160

*includes estimated numbers at Celebrate Tolland/300th Picnic

FUNCTION	ACTIVITY	PROGRAM	CODE
Community Services	**Recreation and Adult Education**	**Recreation and Adult Education**	**500-00**

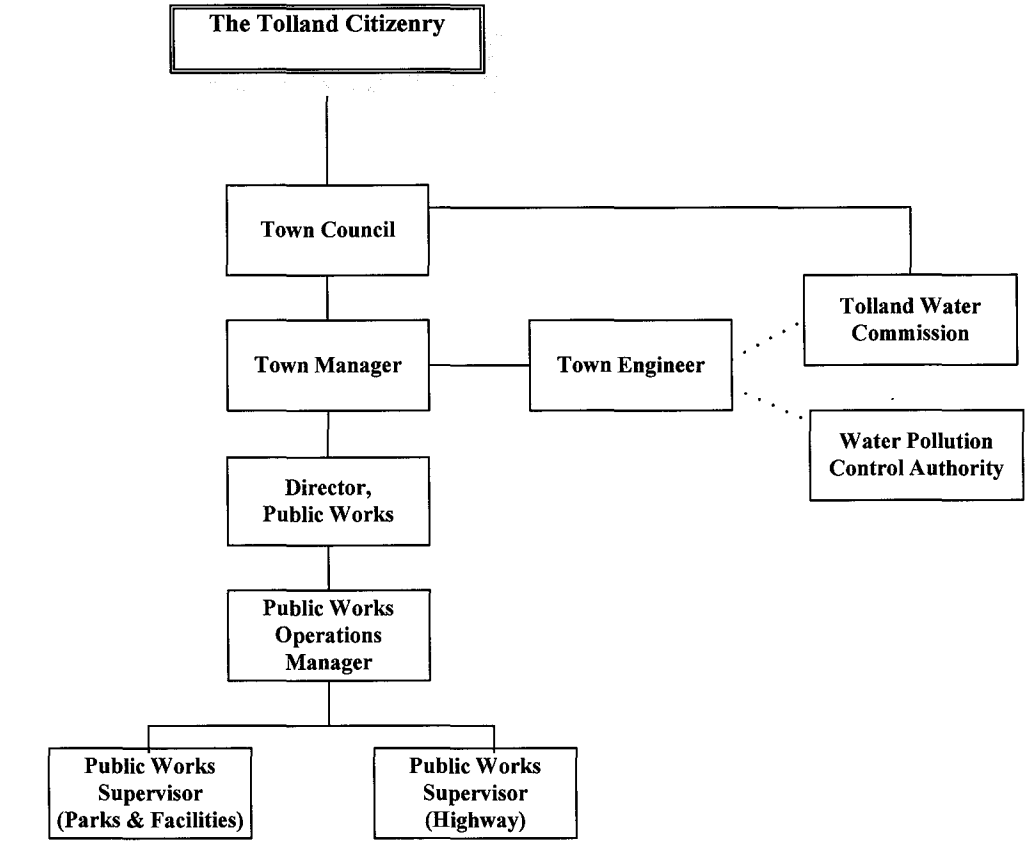
Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Manager Proposed	2016-2017 Adopted Budget	% Increase Over Adopted
REGULAR PAYROLL Recreation and Adult Education Director	120,870	81,239	77,937	77,000	80,222	79,310	79,310	
PROFESSIONAL SERVICES	0	3,955	3,893	4,000	4,000	6,000	6,000	
UTILITIES	0	0	0	53,000	53,000	44,000	44,000	
PAYROLL EXPENDITURES	120,870	81,239	77,937	77,000	80,222	79,310	79,310	
OPERATING EXPENDITURES	0	3,955	3,893	57,000	57,000	50,000	50,000	
TOTAL RECREATION AND ADULT EDUCATION	120,870	85,194	81,830	134,000	137,222	129,310	129,310	-3.50%

PUBLIC WORKS

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

Account Code	Descriptions	2016-2017 Department Request	2016-2017 Manager Proposed	2016-2017 Adopted Budget
600-00	Engineering Services	111,285	36,300	36,300
610-60	Parks and Facilities	1,315,433	1,349,619	1,329,214
630-67	Refuse and Recycling Services	1,058,452	1,058,452	1,058,452
640-67	Sewage Disposal	15,000	15,000	15,000
650-79	Streets and Roads	1,971,237	1,991,193	1,991,193
	Subtotal -- Public Works	**4,471,407**	**4,450,564**	**4,430,159**

Division of Public Works
Organization Chart



Working Leaders (1)
Laborers (6.5)
Mechanic (1)
Custodian (1)
Limited Custodian (2)
Executive, Secretary (1)
Working Foreman/Facilities Mgr. (1)

Truck Drivers (4)
Equipment Operators (4)
Laborers (4.5)
Mechanics (2)

PROGRAM	ENGINEERING SERVICES	600-00

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 position of Town Engineer is being eliminated in this budget and funds added in Professional Services for contracted engineering services. Overall, the budget is reduced by $71,230.

Program Objectives and Goals FY 2017:

- 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

Program Accomplishments FY 2016:

- Initiated removal, refurbishment and reinstallation of second set wet and dry pumps at Old Post Road Pump Station.
- Revised sewer application and implemented changes to plan review procedures.
- Inspected overnight testing and connection of temporary low pressure force main associated with reconstruction of Route 195.
- Collaborated with TWC to develop issue and support RFP bid process for Summit Water Tank refurbishment.
- 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

Assigned Positions:

2014-2015		2015-2016		Position Title	2016-2017	
Positions	FTE	Positions	FTE		Positions	FTE
1	1.0	1	1.0	Utilities Administrator/Town Engineer	0	0.0

FUNCTION	ACTIVITY	PROGRAM	CODE
Public Works	Public Works	Engineering Services	600-00

Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Manager Proposed	2016-2017 Adopted Budget	% Increase Over Adopted
REGULAR PAYROLL Town Engineer	10,372	58,296	69,464	87,250	90,678	0	0	
PROFESSIONAL SERVICES	90,214	31,475	34,415	15,000	15,049	35,000	35,000	
COMMUNICATIONS	644	776	608	660	660	0	0	
SERVICE CONTRACTS	0	474	0	0	0	550	550	
DUES AND MEMBERSHIPS	0	0	465	440	440	0	0	
TRAINING AND DEVELOPMENT	0	125	600	3,100	3,051	0	0	
OFFICE SUPPLIES	44	266	1,236	400	400	750	750	
MINOR TOOLS	65	0	67	130	130	0	0	
FOOD AND CLOTHING	155	114	400	250	250	0	0	
BOOKS AND SUBSCRIPTIONS	0	0	50	300	300	0	0	
PAYROLL EXPENDITURES	10,372	58,296	69,464	87,250	90,678	0	0	
OPERATING EXPENDITURES	91,122	33,229	37,842	20,280	20,280	36,300	36,300	
TOTAL ENGINEERING SERVICES	101,495	91,525	107,306	107,530	110,958	36,300	36,300	-66.24%

PROGRAM	PARKS AND FACILITIES	610-60 thru 610-86

Program Explanation:

This program provides funding for the continued maintenance, repair and operational expenditures required to maintain Town buildings, cemeteries and grounds. The Parks and Facilities Division also provides maintenance for all municipal fields including those of the Board of Education. The 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 overall budget decreased by $43,918 due to the realignment of funding for shared positions with the Highway Division. The budget includes the filling of a Part-Time Custodian at a salary cost of $17,003 to address cleaning needs at the expanded Library, Recreation Center and portions of the Town Hall. There were also slight increases in numerous utility accounts due to higher operating costs.

Program Objectives and Goals FY 2017:

- 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 develop a strong, informative relationship with the public through social media
- 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 with new 50/70 baseball field or renovation of existing field at Cross Farms
- Support the completion of identified projects within the Town's Capital Improvement Plan - **Council Goal**
- Maintain open dialogue and forward progress on the road construction projects for the Tolland Green and Route 195 in the Gateway Design District and Tech Zone areas – **Council Goal**
- Work closely with the Board of Education in regard to critical infrastructure and building/facility improvements – **Council Goal**

Program Accomplishments FY 2016:

- Maintained the Town of Tolland buildings and town owned property in a safe and cost effective way
- Performed 27 interments in Tolland cemeteries
- Assisted conservation groups with debris removal off the conservation land
- Assisted with the relocation of the Hicks Municipal computer server
- Relocated all Parks equipment back to garage after temporary move during roof repair
- Assisted various Town groups in events such as Truck Day, Celebrate Tolland, Tree Lighting, Toy Drive, Memorial Day Parade
- Town will host an electronics recycling program in April 2016

Assigned Positions:

2014-2015		2015-2016		Position Title	2016-2017	
Positions	**FTE**	**Positions**	**FTE**		**Positions**	**FTE**
1	.66	1	.66	Director of Public Works	1	.50
		1	.50	Public Works Operations Manager	1	.50
1	1.0	1	1.0	Public Works Supervisor	1	1.0
1	1.0	1	1.0	Working Leader	1	1.0
1	.67	1	.67	Executive Secretary	1	.50
6.5	6.5	6.5	6.5	Laborers	6.5	6.5
1	.60	1	.60	Lead Custodian	1	1.0
1	.50	1	.50	Custodian	2	1.0
1	1.0	1	1.0	Mechanic	1	1.0
1	1.0	1	1.0	Working Foreman/Facilities Manager	0	0.0

Performance Data	Actual 2012-2013	Actual 2013-2014	Actual 2014-2015	Estimated 2015-2016	Anticipated 2016-2017
Building maintained	21	22	22	22	22
Cemeteries	4	4	4	4	4
Playing Fields	34	35	35	35	35
School Grounds	5	4	4	4	4
Acres maintained	244	244	244	244	244
Vehicles maintained	19	15	15	15	15
Large equipment maintained	27	27	27	27	28

FUNCTION	ACTIVITY	PROGRAM	CODE
Public Works	**Parks and Facilities**	**Parks and Facilites**	**610-60**

Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Manager Proposed	2016-2017 Adopted Budget	% Increase Over Adopted
REGULAR PAYROLL	597,367	551,813	560,784	664,558	653,088	663,816	643,411	
Public Works Director (.50)								
Executive Secretary (.50)								
Laborers (6.5)								
Working Leader (1)								
Working Foreman/Facilities Manager								
Lead Custodian								
Custodian								
Mechanic								
Public Works Supervisor (.50)								
OVERTIME	44,978	40,244	39,682	38,041	38,041	38,041	38,041	
TEMPORARY HELP	17,176	13,207	18,549	38,000	38,000	22,500	22,500	
PROFESSIONAL SERVICES	0	0	8,696	0	17,828	0	0	
COMMUNICATIONS	8,398	8,687	7,740	9,810	9,810	9,810	9,810	
UTILITIES	1,545	796	1,637	1,719	1,719	1,788	1,788	
EQUIPMENT RENTAL	287	835	585	750	750	750	750	
DRUG AND ALCOHOL PROGRAM	0	0	299	2,300	2,300	2,300	2,300	
OTHER SERVICES AND FEES	10,013	9,746	10,858	16,470	16,470	12,000	12,000	
TRAINING AND DEVELOPMENT	1,540	0	0	500	834	500	500	
OFFICE SUPPLIES	1,553	1,139	2,435	1,500	1,500	1,500	1,500	
MINOR TOOLS	249	1,224	1,259	1,000	1,000	1,000	1,000	

FUNCTION	ACTIVITY	PROGRAM	CODE
Public Works	Parks and Facilities	Parks and Facilites	610-60

Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Manager Proposed	2016-2017 Adopted Budget	% Increase Over Adopted
MACHINERY AND EQUIPMENT PARTS	35,817	32,839	39,080	39,495	39,495	39,495	39,495	
BUILDING MATERIALS	34,920	19,364	27,749	20,599	20,599	20,599	20,599	
FOOD AND CLOTHING	7,480	10,145	12,763	8,564	8,564	8,564	8,564	
FUEL AND OIL	57,792	38,786	37,421	43,350	43,350	25,493	25,493	
FURNITURE AND FIXTURES	742	339	0	2,150	2,150	2,150	2,150	
OTHER EQUIPMENT	393	5,725	0	0	0	0	0	
PAYROLL EXPENDITURES	659,522	605,265	619,015	740,599	729,129	724,357	703,952	
OPERATING EXPENDITURES	160,730	129,625	150,521	148,207	166,369	125,949	125,949	
TOTAL PARKS AND FACILITIES	820,252	734,890	769,536	888,806	895,498	850,306	829,901	-6.63%

FUNCTION	ACTIVITY	PROGRAM	CODE
Public Works	Parks and Facilities	Board of Education	610-61

Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Manager Proposed	2016-2017 Adopted Budget	% Increase Over Adopted
EQUIPMENT RENTAL	37	200	1,483	500	500	500	500	
MACHINERY AND EQUIPMENT PARTS	27,986	34,201	30,258	30,444	30,444	28,244	28,244	
AGRICULTURAL AND CUSTODIAL	23,693	19,168	16,030	17,200	17,200	22,145	22,145	
FUEL AND OIL	0	19,830	8,750	6,250	6,250	4,375	4,375	
OPERATING EXPENDITURES	51,715	73,399	56,521	54,394	54,394	55,264	55,264	
TOTAL BOARD OF EDUCATION	51,715	73,399	56,521	54,394	54,394	55,264	55,264	1.60%

FUNCTION	ACTIVITY	PROGRAM	CODE
Public Works	Parks and Facilities	Hicks Memorial Municipal Center	610-62

Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Manager Proposed	2016-2017 Adopted Budget	% Increase Over Adopted
SERVICE CONTRACTS	8,609	11,297	19,538	32,704	32,704	32,704	32,704	
UTILITIES	72,056	77,557	77,557	81,825	81,825	87,810	87,810	
OTHER SERVICES AND FEES	4,347	0	320	0	0	0	0	
REPAIRS	1,321	2,899	1,757	7,500	7,500	7,500	7,500	
AGRICULTURAL AND CUSTODIAL	8,003	8,475	8,499	8,550	8,550	8,550	8,550	
FUEL AND OIL	0	0	0	720	720	350	350	
OPERATING EXPENDITURES	94,336	100,228	107,671	131,299	131,299	136,914	136,914	
TOTAL HICKS TOWN HALL	94,336	100,228	107,671	131,299	131,299	136,914	136,914	4.28%

FUNCTION	ACTIVITY	PROGRAM	CODE
Public Works	Parks and Facilities	Jail Museum	610-63

Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Manager Proposed	2016-2017 Adopted Budget	% Increase Over Adopted
UTILITIES	3,500	3,201	2,405	2,546	2,546	2,684	2,684	
OTHER SERVICES AND FEES	550	997	510	1,328	1,328	1,328	1,328	
REPAIRS	507	1,269	0	0	0	0	0	
FUEL AND OIL	7,484	6,124	9,308	9,178	9,178	9,545	9,545	
OPERATING EXPENDITURES	12,041	11,590	12,223	13,052	13,052	13,557	13,557	
TOTAL JAIL MUSEUM	12,041	11,590	12,223	13,052	13,052	13,557	13,557	3.87%

FUNCTION	ACTIVITY	PROGRAM	CODE
Public Works	Parks and Facilities	Senior Center	610-64

Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Manager Proposed	2016-2017 Adopted Budget	% Increase Over Adopted
COMMUNICATIONS	0	0	0	1,140	1,140	1,140	1,140	
SERVICE CONTRACTS	8,729	8,360	6,698	8,906	8,906	8,906	8,906	
UTILITIES	15,034	15,355	13,076	13,759	13,759	14,362	14,362	
OTHER SERVICES AND FEES	385	2,255	2,455	2,375	2,375	3,875	3,875	
REPAIRS	1,293	1,669	4,444	1,330	1,330	1,330	1,330	
AGRICULTURAL AND CUSTODIAL	1,074	900	896	1,200	1,200	1,200	1,200	
FUEL AND OIL	8,586	11,227	10,499	10,124	10,124	10,529	10,529	
OPERATING EXPENDITURES	35,101	39,766	38,067	38,834	38,834	41,342	41,342	
TOTAL SENIOR CENTER	35,101	39,766	38,067	38,834	38,834	41,342	41,342	6.46%

FUNCTION	ACTIVITY	PROGRAM	CODE
Public Works	Public Works	Resident Troopers	610-65

Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Manager Proposed	2016-2017 Adopted Budget	% Increase Over Adopted
COMMUNICATIONS	0	0	1,850	1,920	1,920	1,920	1,920	
SERVICE CONTRACTS	250	250	490	490	490	490	490	
UTILITIES	4,316	4,312	2,671	2,805	2,805	2,917	2,917	
OTHER SERVICES AND FEES	0	275	295	275	275	275	275	
REPAIRS	0	627	0	500	500	500	500	
AGRICULTURAL AND CUSTODIAL	200	200	159	300	300	300	300	
FUEL AND OIL	3,327	3,020	3,737	3,572	3,572	3,715	3,715	
OPERATING EXPENDITURES	8,093	8,684	9,202	9,862	9,862	10,117	10,117	
TOTAL RESIDENT TROOPERS	8,093	8,684	9,202	9,862	9,862	10,117	10,117	2.59%

FUNCTION	ACTIVITY	PROGRAM	CODE
Public Works	Parks and Facilities	Fire Stations	610-66

Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Manager Proposed	2016-2017 Adopted Budget	% Increase Over Adopted
SERVICE CONTRACTS	4,512	1,420	3,200	7,933	7,933	8,533	8,533	
UTILITIES	20,818	23,701	20,000	21,050	21,050	21,980	21,980	
OTHER SERVICES AND FEES	478	578	1,330	1,790	1,790	1,790	1,790	
REPAIRS	17,820	4,035	4,306	4,500	4,500	4,500	4,500	
BUILDING IMPROVEMENTS	1,365	0	0	1,000	1,000	1,000	1,000	
AGRICULTURAL AND CUSTODIAL	1,997	2,167	1,330	2,200	2,200	2,200	2,200	
FUEL AND OIL	31,208	26,667	34,200	34,450	34,450	35,176	35,176	
FURNITURE AND FIXTURES	521	0	0	0	0	0	0	
OPERATING EXPENDITURES	78,718	58,567	64,366	72,923	72,923	75,179	75,179	
TOTAL FIRE STATIONS	78,718	58,567	64,366	72,923	72,923	75,179	75,179	3.09%

FUNCTION	ACTIVITY	PROGRAM	CODE
Public Works	Parks and Facilities	Old Town Hall	610-68

Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Manager Proposed	2016-2017 Adopted Budget	% Increase Over Adopted
UTILITIES	2,300	3,337	2,938	3,107	3,107	3,271	3,271	
OTHER SERVICES AND FEES	250	307	510	1,383	1,383	1,623	1,623	
REPAIRS	169	90	390	1,000	1,000	1,000	1,000	
AGRICULTURAL AND CUSTODIAL	100	100	0	100	100	100	100	
FUEL AND OIL	2,919	2,794	3,288	3,143	3,143	3,268	3,268	
OPERATING EXPENDITURES	5,738	6,628	7,126	8,733	8,733	9,262	9,262	
TOTAL OLD TOWN HALL	5,738	6,628	7,126	8,733	8,733	9,262	9,262	6.06%

FUNCTION	ACTIVITY	PROGRAM	CODE
Public Works	**Parks and Facilities**	**Contingency**	**610-70**

Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Manager Proposed	2016-2017 Adopted Budget	% Increase Over Adopted
CONTINGENCY	11,366	32,144	20,000	20,000	20,000	15,000	15,000	
OPERATING EXPENDITURES	11,366	32,144	20,000	20,000	20,000	15,000	15,000	
TOTAL CONTINGENCY	11,366	32,144	20,000	20,000	20,000	15,000	15,000	-25.00%

FUNCTION	ACTIVITY	PROGRAM	CODE
Public Works	Parks and Facilities	Highway Garage	610-81

Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Manager Proposed	2016-2017 Adopted Budget	% Increase Over Adopted
SERVICE CONTRACTS	0	41	0	0	0	0	0	
UTILITIES	12,700	17,298	13,460	14,133	14,133	14,698	14,698	
OTHER SERVICES AND FEES	330	0	523	680	680	930	930	
REPAIRS	3,892	4,204	6,083	6,455	6,455	6,455	6,455	
AGRICULTURAL AND CUSTODIAL	543	497	165	800	800	800	800	
FUEL AND OIL	21,846	15,402	25,500	22,750	22,750	25,180	25,180	
OTHER EQUIPMENT	0	76	0	0	0	0	0	
OPERATING EXPENDITURES	39,311	37,517	45,731	44,818	44,818	48,063	48,063	
TOTAL HIGHWAY GARAGE	39,311	37,517	45,731	44,818	44,818	48,063	48,063	7.24%

FUNCTION	ACTIVITY	PROGRAM	CODE
Public Works	Parks and Facilities	Parks and Facilities Garage	610-82

Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Manager Proposed	2016-2017 Adopted Budget	% Increase Over Adopted
COMMUNICATIONS	0	0	0	1,140	1,140	1,140	1,140	
SERVICE CONTRACTS	549	415	930	1,995	1,995	1,245	1,245	
UTILITIES	7,646	8,722	8,105	8,510	8,510	8,850	8,850	
OTHER SERVICES AND FEES	80	0	80	380	380	380	380	
REPAIRS	772	388	829	1,000	1,000	1,000	1,000	
AGRICULTURAL AND CUSTODIAL	180	275	8	300	300	300	300	
FUEL AND OIL	5,445	4,866	6,800	6,650	6,650	6,916	6,916	
OPERATING EXPENDITURES	14,672	14,666	16,752	19,975	19,975	19,831	19,831	
TOTAL PARKS AND FACILITIES GARAGE	14,672	14,666	16,752	19,975	19,975	19,831	19,831	-0.72%

FUNCTION	ACTIVITY	PROGRAM	CODE
Public Works	Parks and Facilities	Training Center	610-83

Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Manager Proposed	2016-2017 Adopted Budget	% Increase Over Adopted
SERVICE CONTRACTS	1,932	1,932	1,936	2,582	2,582	3,072	3,072	
UTILITIES	8,956	9,347	10,694	11,343	11,343	12,029	12,029	
OTHER SERVICES AND FEES	326	80	0	430	430	430	430	
REPAIRS	616	1,143	1,633	2,000	2,000	2,000	2,000	
AGRICULTURAL AND CUSTODIAL	999	894	910	1,000	1,000	1,000	1,000	
FUEL AND OIL	3,284	3,500	3,400	3,725	3,725	3,711	3,711	
OPERATING EXPENDITURES	16,112	16,895	18,573	21,080	21,080	22,242	22,242	
TOTAL TRAINING CENTER	16,112	16,895	18,573	21,080	21,080	22,242	22,242	5.51%

FUNCTION	ACTIVITY	PROGRAM	CODE
Public Works	Parks and Facilities	Recreational Facilities	610-84

Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Manager Proposed	2016-2017 Adopted Budget	% Increase Over Adopted
UTILITIES	0	1,200	4,576	4,800	4,800	4,992	4,992	
REPAIRS	1,998	1,590	1,598	2,000	2,000	2,000	2,000	
AGRICULTURAL AND CUSTODIAL	36,476	33,929	49,640	42,556	42,556	44,050	44,050	
OPERATING EXPENDITURES	38,474	36,719	55,814	49,356	49,356	51,042	51,042	
TOTAL RECREATIONAL FACILITIES	38,474	36,719	55,814	49,356	49,356	51,042	51,042	3.42%

FUNCTION	ACTIVITY	PROGRAM	CODE
Public Works	Parks and Facilities	Recreation Center	610-85

Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Manager Proposed	2016-2017 Adopted Budget	% Increase Over Adopted
UTILITIES	17,755	0	0	0	0	0	0	
AGRICULTURAL AND CUSTODIAL	0	0	0	0	0	1,500	1,500	
FUEL AND OIL	20,795	0	0	0	0	0	0	
OPERATING EXPENDITURES	38,549	0	0	0	0	1,500	1,500	
TOTAL RECREATION CENTER	38,549	0	0	0	0	1,500	1,500	

PROGRAM	REFUSE AND RECYCLING SERVICES	630-67

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 $8,775. This program decrease is due to reduction of fees and an estimated decrease in budgeted refuse tonnage for FY17. The budget for Recycling revenue is at approximately $43,000.

Program Objectives and Goals FY 2017:

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

Program Accomplishments FY 2016:

- Town of Tolland has brought in about $194,000 in recycling revenue since July 1, 2010, including $43,827 in FY14-15
- A local non-profit, Venture Crew 422 affiliated with the Boy Scouts, organized one electronics recycling day at the Tolland High School
- Working with our vendor, continued bulky waste monthly pay program of 4 items for $32 with the Town offering (2) free months to residents each year

Performance Data	Actual 2013-2014	Actual 2014-2015	Estimated 2015-2016	Anticipated 2016-2017
Estimated residential units	5,186	5,184	5,195	5,200
Tons of refuse	4,256	4,325	4,300	4,200
Revenue	$43,249	$43,827	$43,000	$43,000
Tons of bulky waste	275	137	220	220
Single Stream recycling (began in July 2009)	1730	1,753	$1,750	1,750

FUNCTION	ACTIVITY	PROGRAM	CODE
Public Works	Public Works	Refuse & Recycling Services	630-67

Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Manager Proposed	2016-2017 Adopted Budget	% Increase Over Adopted
REFUSE / RECYCLING COLLECTION	925,427	884,011	822,411	775,999	775,999	752,987	752,987	
BULKY WASTE DISPOSAL	26,690	21,448	25,866	16,595	16,595	16,925	16,925	
REFUSE DISPOSAL	303,544	265,760	285,799	264,133	264,133	278,040	278,040	
HAZARDOUS WASTE	9,182	8,645	10,256	10,500	10,500	10,500	10,500	
OPERATING EXPENDITURES	1,264,843	1,179,864	1,144,333	1,067,227	1,067,227	1,058,452	1,058,452	
TOTAL REFUSE AND RECYCLING SERVICES	1,264,843	1,179,864	1,144,333	1,067,227	1,067,227	1,058,452	1,058,452	-0.82%

PROGRAM	SEWAGE DISPOSAL	640-67

Program Explanation:

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

Budget Change Commentary:

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

Program Objectives and Goals FY 2017:

- 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.
- Review and enforcement of FOG regulations and coordinate with owners regarding necessity for, and proper service of, equipment.

Program Accomplishments FY 2016:

- Addressed odor issues on Old Post Road, procured air admittance valves as necessary.
- Facilitated repairs to the second set of failed pumps at the Old Post pump station.
- Reviewed and revised operating budget to include allowance for planned pump preventive maintenance.
- Uncover and raise sewer manholes previously paved over on Route 30 and Route 74. Completion by August 2016 will allow for benefit of partial reimbursement from CT DOT following paving completed August 2015.
- Implemented “Engineering Review Fee“ for sewer applications in the Merrow Road/Tolland Green low pressure force main area. Engineering review fee is reviewable annually with Fuss and O’Neill and eliminates expense to the WPCA to revise specifications as requirements change.

FUNCTION	ACTIVITY	PROGRAM	CODE
Public Works	Public Works	Sewage Disposal	640-67

Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Manager Proposed	2016-2017 Adopted Budget	% Increase Over Adopted
TRANSFER OUT	15,000	15,000	15,000	15,000	15,000	15,000	15,000	
OPERATING EXPENDITURES	15,000	15,000	15,000	15,000	15,000	15,000	15,000	
TOTAL SEWAGE DISPOSAL	15,000	15,000	15,000	15,000	15,000	15,000	15,000	0.00%

PROGRAM	STREETS & ROADS	650-67 thru 650-78

Program Explanation:

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

Budget Change Commentary:

The overall budget increased $67,903 mainly due to the realignment of funding for shared positions with the Parks Division in the payroll line ($60,481). The program budget increased by $7,422 due to an increase of $25,000 in our salt account and other increases and decreases in various miscellaneous accounts. Various program accounts such as drainage and paving were combined with the highway department accounts for a more streamlined recordkeeping process.

Program Objectives and Goals FY 2017:

- 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 develop a strong, informative relationship with the public through social media
- 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 IV of the $5 million road improvement referendum
- Assist outside contractors in various construction projects
- Continue with in-house tree trimming program
- Continue working on Cross Farms parking, drainage, fields etc.
- Maintain open dialogue and forward progress on the road construction projects for the Tolland Green and Route 195 in the Gateway Design District and Tech Zone areas **- Council Goal**
- Support the completion of identified projects within the Town's Capital Improvement Plan **- Council Goal**

Program Accomplishments FY 2016:

- Performed routine, seasonal maintenance on all Town roads including effective and timely snow and ice removal to insure safe passage on local roadways, roadside mowing, grading gravel roads, cleaning ditches and catch basins, and curb replacement
- Overlay Anderson Road, Baxter Road, Burbank Road, Curtis Drive, Grandview Street, Lorraine Drive, North River Road, Partridge Lane, Robbie Road, Stevens Road and Woodland Street repairing and/or installing new drainage where necessary
- Re-constructed and paved parking lot at the Recreation Center, including installing new lighting
- Installed retaining wall at the Adams Adventure playground
- Town will host an electronics recycling program in April 2016

Assigned Positions:

2014-2015		2015-2016		Position Title	2016-2017	
Positions	FTE	Positions	FTE		Positions	FTE
1	.34	1	.34	Director of Public Works	1	.50
		1	.50	Public Works Operations Manager	1	.50
1	1.0	1	1.0	Public Works Supervisor	1	1.0
1	.33	1	.33	Executive Secretary	1	.50
5	5.0	4	4.0	Truck Driver	4	4.0
4	4.0	4	4.0	Equipment Operator	4	4.0
4.5	4.5	4.5	4.5	Laborer	4.5	4.5
2	2.0	2	2.0	Mechanic	2	2.0

Performance Data	Actual 2012-2013	Actual 2013-2014	Actual 2014-2015	Estimated 2015-2016	Anticipated 2016-2017
PAVING: Miles	0	15.2	11.4	12.9	13
Rubberized asphalt (s.y.)	0	0	0	0	0
Crack filling (miles)	0	3.2	3.8	4.0	4.0
BITUMINOUS CONCRETE: Tons	600	562	867	867	900
Cold Patch (tons)	11	11	11	11	12
DRAINAGE PIPE: Metal, concrete & miscellaneous pipe	1,650	2,000	200	1,000	950
Basins or flared ends	68	122	197	200	210
SNOW & ICE CONTROL: Salt (tons)	3,000	5,275	3,000	3,000	3,325
Sand (c.y.)	273	566	273	273	275
Calcium chloride (liquid) (gallons)	0	0	0	0	0
Calcium flakes (bags)	200	200	200	200	0
UNIMPROVED ROADS: Calcium chloride (gallons)	26,525	26,000	26,525	26,525	26,525
Processed gravel (tons)	2,550	1,500	2,550	2,550	2,550
Unimproved miles	8.41	8.41	8.41	8.41	8.41
PAVED MILES	124.61	124.71	124.71	125.46	125.46
TOTAL MILES	133.02	133.12	133.12	133.87	133.87

FUNCTION	ACTIVITY	PROGRAM	CODE
Public Works	**Highways**	**Streets and Roads**	**650-67**

Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Manager Proposed	2016-2017 Adopted Budget	% Increase Over Adopted
REGULAR PAYROLL Public Works Director (.50) Executive Secretary (.50) Public Works Supervisor (.50) Truck Drivers (4) Equipment Operators (4) Laborers (4.5)	123,008	123,624	135,457	127,912	123,173	197,163	197,163	
COMMUNICATIONS	10,162	16,602	16,271	14,844	14,844	15,756	15,756	
SERVICE CONTRACTS	6,538	6,110	5,883	8,750	8,750	9,150	9,150	
DRUG AND ALCOHOL PROGRAM	2,735	2,031	1,950	2,732	2,732	3,382	3,382	
DUES AND MEMBERSHIPS	460	262	268	315	315	315	315	
TRAINING AND DEVELOPMENT	40	139	146	750	416	750	750	
OFFICE SUPPLIES	600	643	582	600	600	600	600	
MACHINERY AND EQUIPMENT PARTS	5,775	5,105	1,062	2,305	2,305	3,980	3,980	
FUEL AND OIL	0	0	2,454	0	0	0	0	
BOOKS AND SUBSCRIPTIONS	0	0	0	400	400	250	250	
OTHER EQUIPMENT	24,781	2,320	2,134	2,900	2,900	2,900	2,900	
PAYROLL EXPENDITURES	123,008	123,624	135,457	127,912	123,173	197,163	197,163	
OPERATING EXPENDITURES	51,091	33,210	30,749	33,596	33,262	37,083	37,083	
TOTAL STREETS AND ROADS	174,099	156,834	166,206	161,508	156,435	234,246	234,246	45.04%

FUNCTION	ACTIVITY	PROGRAM	CODE
Public Works	Highways	Drainage	650-71

Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Manager Proposed	2016-2017 Adopted Budget	% Increase Over Adopted
REGULAR PAYROLL	92,160	0	0	0	0	0	0	
OVERTIME	5491	0	0	0	0	0	0	
OTHER SERVICES AND FEES	0	1,477	0	0	0	0	0	
AGRICULTURAL AND CUSTODIAL	6,606	2,056	5,742	5,000	5,000	0	0	
ROAD MATERIALS AND MARKERS	17,923	4,349	41,939	45,000	45,000	0	0	
PAYROLL EXPENDITURES	97,652	0	0	0	0	0	0	
OPERATING EXPENDITURES	24,530	7,882	47,681	50,000	50,000	0	0	
TOTAL DRAINAGE	122,181	7,882	47,681	50,000	50,000	0	0	-100.00%

FUNCTION	ACTIVITY	PROGRAM	CODE
Public Works	**Highways**	**Paving**	**650-73**

Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Manager Proposed	2016-2017 Adopted Budget	% Increase Over Adopted
REGULAR PAYROLL	128,909	0	0	0	0	0	0	
OVERTIME	16,088	0	0	0	0	0	0	
PROFESSIONAL SERVICES	14,109	19,268	12,203	25,187	25,187	0	0	
EQUIPMENT RENTAL	473	0	0	3,500	3,500	0	0	
ROAD MATERIALS AND MARKERS	21,643	2,491	65,024	65,025	65,025	0	0	
PAYROLL EXPENDITURES	144,998	0	0	0	0	0	0	
OPERATING EXPENDITURES	36,225	21,759	77,227	93,712	93,712	0	0	
TOTAL PAVING	181,223	21,759	77,227	93,712	93,712	0	0	-100.00%

FUNCTION	ACTIVITY	PROGRAM	CODE
Public Works	Highways	Mechanical Maintenance	650-74

Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Manager Proposed	2016-2017 Adopted Budget	% Increase Over Adopted
REGULAR PAYROLL Mechanic (2)	113,827	113,503	118,727	122,783	123,703	0	0	
OVERTIME	14,696	17,578	19,593	8,798	8,798	0	0	
COMMUNICATIONS - RADIOS	0	0	0	1,000	1,000	1,000	1,000	
EQUIPMENT RENTAL	2,345	3,217	5,193	1,600	1,600	3,600	3,600	
MINOR TOOLS	952	597	4,875	2,000	2,000	2,000	2,000	
MACHINERY AND EQUIPMENT PARTS	147,176	145,945	129,673	130,000	130,000	150,000	150,000	
FOOD AND CLOTHING	7,604	9,063	9,601	4,700	4,700	4,200	4,200	
AGRICULTURAL AND CUSTODIAL	124	1,190	0	2,000	2,000	4,000	4,000	
FUEL AND OIL	99,148	118,871	95,589	96,850	96,850	55,300	55,300	
PAYROLL EXPENDITURES	128,523	131,081	138,320	131,581	132,501	0	0	
OPERATING EXPENDITURES	257,349	278,881	244,932	238,150	238,150	220,100	220,100	
TOTAL MECHANICAL MAINTENANCE	385,872	409,963	383,252	369,731	370,651	220,100	220,100	-40.47%

FUNCTION	ACTIVITY	PROGRAM	CODE
Public Works	**Highways**	**Support Services**	**650-75**

Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Manager Proposed	2016-2017 Manager Proposed	% Increase Over Adopted
REGULAR PAYROLL	8,403	0	0	0	0	0	0	
OVERTIME	0	0	0	0	0	0	0	
PAYROLL EXPENDITURES	8,403	0	0	0	0	0	0	
OPERATING EXPENDITURES	0	0	0	0	0	0	0	
TOTAL SUPPORT SERVICES	8,403	0	0	0	0	0	0	0.00%

FUNCTION	ACTIVITY	PROGRAM	CODE
Public Works	Highways	Highway Maintenance	650-76

Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Manager Proposed	2016-2017 Adopted Budget	% Increase Over Adopted
REGULAR PAYROLL	321,873	532,430	404,591	537,258	584,531	753,606	753,606	
OVERTIME	1,899	3,317	12,715	2,403	2,403	11,201	11,201	
TEMPORARY HELP	0	0	7,398	0	0	0	0	
PROFESSIONAL SERVICES	0	24	0	0	0	25,187	25,187	
EQUIPMENT RENTAL	0	0	0	0	0	2,000	2,000	
OTHER SERVICES AND FEES	38,345	22,827	13,442	48,350	48,350	62,350	62,350	
MINOR TOOLS	0	400	503	500	536	500	500	
FOOD AND CLOTHING	7,080	9,024	14,055	10,500	10,464	10,500	10,500	
AGRICULTURAL AND CUSTODIAL	0	0	0	0	0	5,000	5,000	
ROAD MATERIALS AND MARKERS	2,928	1,356	1,923	3,530	3,530	112,525	112,525	
PAYROLL EXPENDITURES	323,772	535,747	424,704	539,661	586,934	764,807	764,807	
OPERATING EXPENDITURES	48,353	33,632	29,922	62,880	62,880	218,062	218,062	
TOTAL HIGHWAY MAINTENANCE	372,125	569,378	454,627	602,541	649,814	982,869	982,869	63.12%

FUNCTION	ACTIVITY	PROGRAM	CODE
Public Works	Highways	Unimproved Roads	650-77

Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Manager Proposed	2016-2017 Adopted Budget	% Increase Over Adopted
REGULAR PAYROLL	13,818	0	0	0	0	0	0	
OVERTIME	305	0	0	0	0	0	0	
ROAD MATERIALS AND MARKERS	49,231	19,188	49,688	49,689	49,689	49,689	49,689	
PAYROLL EXPENDITURES	13,818	0	0	0	0	0	0	
OPERATING EXPENDITURES	49,536	19,188	49,688	49,689	49,689	49,689	49,689	
TOTAL UNIMPROVED ROADS	63,355	19,188	49,688	49,689	49,689	49,689	49,689	0.00%

FUNCTION	ACTIVITY	PROGRAM	CODE
Public Works	Highways	Ice and Snow Removal	650-78

Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Manager Proposed	2016-2017 Adopted Budget	% Increase Over Adopted
REGULAR PAYROLL	79,628	97,987	170,208	102,335	55,062	0	0	
OVERTIME	55,309	85,029	76,570	93,868	93,868	93,868	93,868	
TEMPORARY HELP	4,958	8,131	1,511	0	0	0	0	
EQUIPMENT RENTAL	23,061	65,803	64,035	77,848	77,848	65,000	65,000	
ROAD MATERIALS AND MARKERS	293,074	416,634	398,530	253,850	253,850	277,213	277,213	
CAPITAL OUTLAY	58,299	4,138	0	0	0	0	0	
PAYROLL EXPENDITURES	139,896	191,148	248,289	196,203	148,930	93,868	93,868	
OPERATING EXPENDITURES	374,435	486,575	462,565	331,698	331,698	342,213	342,213	
TOTAL ICE AND SNOW REMOVAL	514,330	677,723	710,855	527,901	480,628	436,081	436,081	-17.39%

PROGRAM	STREET LIGHTS AND TRAFFIC CONTROL	650-79

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 a slight change of $767 in this program budget due to an increase in our utility costs.

Program Objectives and Goals FY 2017:

- 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 regulatory, warning and guide signs to meet MUTCD requirements
- Continue to explore State grant opportunities.

Program Accomplishments FY 2016:

- Installed 31 regulatory/warning signs, 17 stop signs and 17 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	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Manager Proposed	2016-2017 Adopted Budget	% Increase Over Adopted
REGULAR PAYROLL	1,752	0	0	0	0	0	0	
UTILITIES	15,702	17,941	18,913	19,913	19,913	20,680	20,680	
EQUIPMENT RENTAL	19,071	19,571	28,528	28,528	28,528	28,528	28,528	
ROAD MATERIALS AND MARKERS	16,547	11,481	17,055	19,000	19,000	19,000	19,000	
PAYROLL EXPENDITURES	1,752	0	0	0	0	0	0	
OPERATING EXPENDITURES	51,319	48,993	64,496	67,441	67,441	68,208	68,208	
TOTAL STREET LIGHTS & TRAFFIC CONTROL	53,071	48,993	64,496	67,441	67,441	68,208	68,208	1.14%

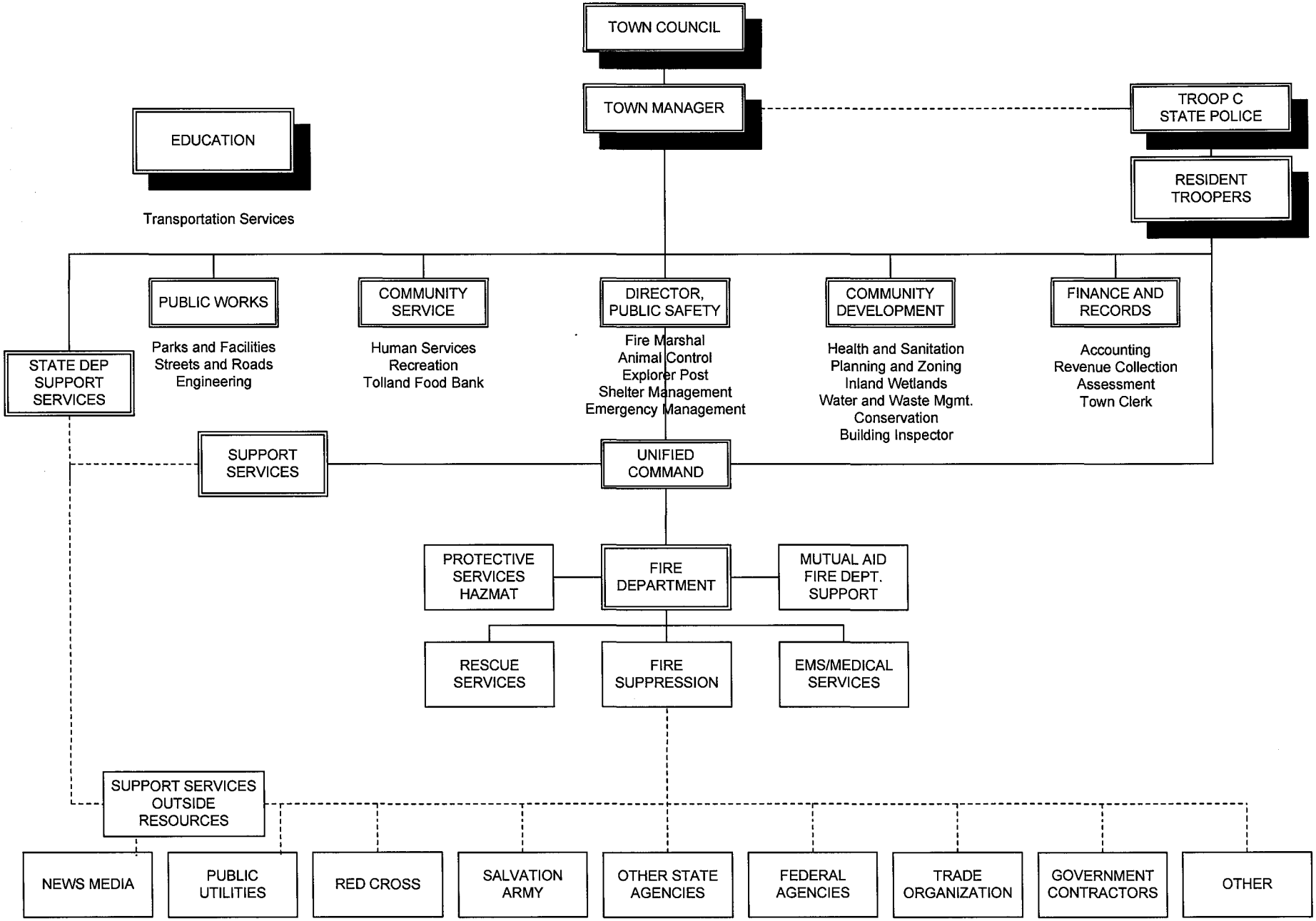
PUBLIC SAFETY SERVICES

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	2016-2017 Department Request	2016-2017 Manager Proposed	2016-2017 Adopted Budget
700-00	Water Supply	80,466	88,000	88,000
710-00	Ambulance Services	366,033	379,381	379,381
720-00	Animal Control Services	78,790	68,100	68,100
730-00	Civil Preparedness	14,189	14,189	14,189
740-00	Fire Prevention	96,302	91,552	91,552
750-00	Fire Suppression	675,222	617,512	617,512
755-00	Certified Emergency Response Team	10,705	4,500	4,500
760-00	Law Enforcement	812,778	772,956	772,956
	Subtotal -- Public Safety Services	**2,134,485**	**2,036,190**	**2,036,190**

Functional Organization of Town Public Safety Operations

and Emergency Operations for Hazardous Material Incidents



PROGRAM	WATER SUPPLY	700-00

Program Explanation:

This program of spending for the funding of fire protection charges for water mains and hydrants serves a portion of the community. The Connecticut Water Company provides this service. There are approximately 98 hydrants on Town/State roads (83) and private hydrants (15) provided by the Tolland Water System.

Budget Change Commentary:

The program budget increased by $5,722 due to anticipated additional hydrants and the elimination of the Repair Tax Credit which will be removed as of April 1, 2016 due to the IRS rules that reduced CT Water federal tax obligations and had been passed to Tolland over last two years.

Program Objectives and Goals FY 2017:

- There is an anticipated increase in one unit

Program Accomplishments FY 2016:

- Maintained current system

Performance Data	Actual 2012-2013	Actual 2013-2014	Actual 2014-2015	Estimated 2015-2016	Anticipated 2016-2017
Hydrants	97	97	97	98	98
Dry hydrants	8	8	8	8	8

FUNCTION	ACTIVITY	PROGRAM	CODE
Public Safety Services	Water Supply	Water Supply	700-00

Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Manager Proposed	2016-2017 Adopted Budget	% Increase Over Adopted
OTHER SERVICES AND FEES	75,470	0	0	0	0	0	0	
HYDRANTS	0	78,022	77,448	82,278	82,278	88,000	88,000	
OPERATING EXPENDITURES	75,470	78,022	77,448	82,278	82,278	88,000	88,000	
TOTAL WATER SUPPLY	75,470	78,022	77,448	82,278	82,278	88,000	88,000	6.95%

PROGRAM	AMBULANCE SERVICES	710-00

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 overall budget increased $33,481. The payroll budget increased by $18,593, the addition of a part-time clerical position reflects $18,020. The program budget increased by $14,888. Decreases were noted in Food/Clothing which was reduced by $1,400 and Fuel & Oil $1,875. Professional Services increased $500 due to additional eligibility for the retirement incentive program. Communications reflects an overall increase of $8,014. Cable, internet, phone and wireless access connectivity fees were migrated from the Fire Budget to the Ambulance Budget in an effort to more evenly distribute these costs. Printing increased $100 for business cards. Equipment Rental increased $200 for additional oxygen cylinder usage. Overall Training & Development increased $913 due to an increase in EMT classes ($1,800), a reduction ($1,880) for CPR training which will be handled in-house, an increase ($88) to cover career staff mileage, an increase ($95) for Target Solutions and an increase ($800) for CPR Instructor training classes. Medical supplies increased $1,500 due to products being more expensive and higher call volume. Repairs increased $500 to maintain aging equipment. Building Materials increased $500. The Other Equipment line item increased $5,811 due to the need for additional Officer med bags ($1,040), an increase in prices for AED Batteries and AED supplies ($716), additional scoop-style backboards ($2,460), the addition of new child-restraint systems for both ambulances ($1700) and a reduction to Member EMT med bags (-$105).

Program Objectives and Goals FY 2017:

- 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
- 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.
- Support the completion of identified projects within the Town's Capital Improvement Plan - **Council Goal**

Program Accomplishments FY 2016:

- 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.
- Implemented new online EMS scheduling software for EMS duty crews. This software allows volunteer staff to easily schedule, track and swap duty shifts.
- Chief Littell worked with Med-Control to establish new Narcan protocols. These protocols allow EMT's to carry and administer Narcan to overdose victims. This is a significant service level upgrade for Basic Life Support providers. Staff has successfully administered Narcan twice now with very positive outcomes.
- Department staff took over the maintenance of all Automated External Defibrillators for the Town of Tolland. This was previously done by a vendor.
- Took delivery of the new cab and chassis for the Ambulance 640 remount. The ambulance remount should be completed before the end of the fiscal year. Remounting the ambulance allowed us to purchase a more durable and corrosion resistant poly body for the new Service 140 and refurbish the old Service 140 into the new flatbed stake body Service 340.

Assigned Positions:

2014-2015		2015-2016		Position Title	2016-2017	
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/Administrative Secretary II	2	1.07

Performance Data	Actual 2012-2013	Actual 2013-2014	Actual 2014-2015	Estimated 2015-2016	Anticipated 2016-2017
Fire	516	405	450	500	515
Medical	1,135	1,235	1,272	1,300	1,339
Hazardous Materials	46	33	40	42	43
Motor Vehicle Accidents	118	111	115	115	118
Other Emergency/Service Calls	839	368	375	380	391
Non-Emergency	2,464	2,563	2,750	2,825	2,910
Total Activity	5,118	4,715	5,002	5,162	5,317

FUNCTION	ACTIVITY	PROGRAM	CODE
Public Safety Services	Fire and Ambulance	Ambulance Services	710-00

Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Manager Proposed	2016-2017 Adopted Budget	% Increase Over Adopted
REGULAR PAYROLL Public Safety Assistant Director (.33) Public Safety Officer (3) Administrative Secretary II	126,866	119,720	144,029	154,866	154,866	173,458	173,458	
OVERTIME	12,444	21,456	27,853	23,135	23,135	23,136	23,136	
TEMPORARY HELP	0	252	0	0	0	0	0	
PROFESSIONAL SERVICES	41,951	43,340	45,376	50,000	50,000	50,500	50,500	
COMMUNICATIONS	36,307	37,659	49,624	48,316	48,316	56,330	56,330	
SERVICE CONTRACTS	1,669	934	1,122	845	845	845	845	
PRINTING	0	10	0	350	350	450	450	
EQUIPMENT RENTAL	1,784	1,033	1,623	1,750	1,750	1,950	1,950	
DUES AND MEMBERSHIPS	85	157	75	245	245	245	245	
OTHER SERVICES AND FEES	1,389	1,071	1,003	1,320	1,320	1,320	1,320	
TRAINING AND DEVELOPMENT	4,294	7,839	12,332	13,025	13,025	13,938	13,938	
OFFICE SUPPLIES	1,121	219	412	725	725	850	850	
MEDICAL SUPPLIES	13,028	10,114	11,472	11,500	11,500	13,000	13,000	
COMPUTER SOFTWARE	1,190	475	5,163	3,163	3,163	3,163	3,163	
MINOR TOOLS	0	0	0	300	300	300	300	
MACHINERY AND EQUIPMENT PARTS	1,689	4,500	4,697	5,425	5,425	5,425	5,425	

FUNCTION	ACTIVITY	PROGRAM	CODE
Public Safety Services	Fire and Ambulance	Ambulance Services	710-00

Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Manager Proposed	2016-2017 Adopted Budget	% Increase Over Adopted
REPAIRS	2,362	4,415	6,274	5,000	5,000	5,500	5,500	
BUILDING MATERIALS	1,097	1,049	874	1,000	1,000	1,500	1,500	
FOOD AND CLOTHING	8,182	11,123	9,268	8,100	8,100	6,700	6,700	
AGRICULTURAL AND CUSTODIAL	222	96	150	150	150	150	150	
FUEL AND OIL	8,787	10,565	9,809	9,750	9,750	7,875	7,875	
PROGRAM MATERIALS	76	266	0	650	650	650	650	
BOOKS AND SUBSCRIPTIONS	392	80	0	500	500	500	500	
FURNITURE AND FIXTURES	0	90	0	1,200	1,200	1,200	1,200	
OFFICE MACHINES	0	0	360	500	500	500	500	
OTHER EQUIPMENT	755	6,764	4,274	4,085	4,085	9,896	9,896	
PAYROLL EXPENDITURES	139,310	141,428	171,882	178,001	178,001	196,594	196,594	
OPERATING EXPENDITURES	126,380	141,799	163,908	167,899	167,899	182,787	182,787	
TOTAL AMBULANCE SERVICES	265,690	283,226	335,790	345,900	345,900	379,381	379,381	9.68%

PROGRAM	ANIMAL CONTROL	720-00

Program Explanation:

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

Budget Change Commentary:

The overall budget increased by $14,599. The payroll account increased by $815 and the program budget increased $13,784. Several accounts were created in the program budget for the Animal Control Department to account for individual line items to track the Department's day-to-day expenses such as communications, vehicle repairs, fuel and uniforms. In prior years, the cost of these expenses were absorbed by the Fire and Ambulance budgets.

Program Objectives and Goals FY 2017:

- 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 be on the rise
- Continue to investigate complaints and provide related information for domestic animals, livestock, and wildlife issues as warranted

Program Accomplishments FY 2016:

- 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 June 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 over eighty vaccinations
- Officers conducted the annual door-to-door license survey which entitled the Town to retain and additional 10% of licensing fees

Assigned Positions:

2014-2015		2015-2016		Position Title	2016-2017	
Positions	FTE	Positions	FTE		Positions	FTE
2	.86	2	.86	Animal Control Officer	2	.86

Performance Data	Actual 2012-2013	Actual 2013-2014	Actual 2014-2015	Estimated 2015-2016	Anticipated 2016-2017
Dogs impounded	91	67	63	68	72
Cats impounded	13	15	13	14	13
Other animals impounded	0	4	3	5	6
Dogs redeemed	78	51	48	53	55
Cats redeemed	2	4	3	5	5
Other animals redeemed	0	2	1	4	6
Dogs sold as pets	9	9	14	15	15
Cats sold as pets	8	9	4	5	5
Other animals sold as pets	0	1	0	0	0
Dogs euthanized	4	2	2	1	2
Cats euthanized	1	0	3	2	3
Other animals euthanized	0	0	1	0	1
Redemption fees	$765	$735	$570	$750	$1,045
Sold as pet fees	$525	$670	$385	$550	$800
Complaints received	797	875	966	1,000	1,100
Notices to license	239	274	276	275	280
Summons issued	7	15	24	24	25
Dog bites	18	2	15	15	16
Cat bites	2	0	1	1	2
Other animal bites	0	0	0	0	0
Wildlife killed by dogs	0	0	12	15	15
Wildlife killed by cats	0	0	0	1	1
Dogs found deceased	0	1	0	0	1
Cats found deceased	2	4	4	4	5

FUNCTION	ACTIVITY	PROGRAM	CODE
Public Safety Services	**Fire and Ambulance**	**Animal Control Services**	**720-00**

Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Manager Proposed	2016-2017 Adopted Budget	% Increase Over Adopted
REGULAR PAYROLL Animal Control Officer (2)	36,589	36,428	38,373	39,856	39,856	40,671	40,671	
COMMUNICATIONS	0	0	0	0	0	3,840	3,840	
OTHER SERVICES AND FEES	2,000	4,369	93	3,645	3,645	3,645	3,645	
TRAINING AND DEVELOPMENT	0	0	0	0	0	1,500	1,500	
REPAIRS	0	0	0	0	0	3,000	3,000	
FOOD AND CLOTHING	0	0	0	0	0	1,500	1,500	
FUEL AND OIL	0	0	0	0	0	3,944	3,944	
TRANSFER OUT	0	0	10,000	10,000	10,000	10,000	10,000	
PAYROLL EXPENDITURES	36,589	36,428	38,373	39,856	39,856	40,671	40,671	
OPERATING EXPENDITURES	2,000	4,369	10,093	13,645	13,645	27,429	27,429	
TOTAL ANIMAL CONTROL SERVICES	38,589	40,797	48,465	53,501	53,501	68,100	68,100	27.29%

PROGRAM	EMERGENCY PREPAREDNESS	730-00

Program Explanation:

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

Budget Change Commentary:

The program budget increased $500 in Other Equipment to include items such as rope, glo-sticks, bug spray and miscellaneous hand tools.

Program Objectives and Goals FY 2017:

- 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 local businesses' knowledge for their roles in emergencies
- Once activated and assigned their tasks have the CERT team be able to operate in a more independent manner

Program Accomplishments FY 2016:

- Annual updates of all Town Plans
- Added Registrar of Voters plan
- Responsibility for School Emergency Plans was assumed by the Superintendent of Schools on October 28, 2015 when the Board of Education appointed the superintendent as the Schools' Emergency Coordinator
- 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.

Performance Data	Actual 2012-2013	Actual 2013-2014	Actual 2014-2015	Estimated 2015-2016	Anticipated 2016-2017
Drills conducted	23	25	40	40	45
Operations plans prepared	48	40	45	45	40
Emergencies attended	20	15	20	20	25
Instructional sessions	42	40	45	45	50

FUNCTION	ACTIVITY	PROGRAM	CODE
Public Safety Services	**Fire and Ambulance**	**Emergency Preparedness**	**730-00**

Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Manager Proposed	2016-2017 Adopted Budget	% Increase Over Adopted
REGULAR PAYROLL Public Safety Director (stipend)	10,000	10,000	10,000	10,000	10,000	10,000	10,000	
COMMUNICATIONS	0	612	613	1,689	1,689	1,689	1,689	
OTHER EQUIPMENT	1,400	2,000	2,061	2,000	2,000	2,500	2,500	
PAYROLL EXPENDITURES	10,000	10,000	10,000	10,000	10,000	10,000	10,000	
OPERATING EXPENDITURES	1,400	2,612	2,674	3,689	3,689	4,189	4,189	
TOTAL EMERGENCY PREPAREDNESS	11,400	12,612	12,674	13,689	13,689	14,189	14,189	3.65%

PROGRAM	FIRE PREVENTION	740-00

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 its amendments to the State Fire Code for new construction, renovation, and or change of use. Existing buildings and occupancies utilize Connecticut State Fire Prevention Code Safety Code Part IV 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, and 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 overall budget increased by $8,098. The salaries account increased by $6,597 for wage increases implemented in FY 15-16 that were funded in another line item of the budget. The wage account does not reflect any wage increase for FY 16-17. Funds have been set aside in another line item within the budget and will be allocated once the union negotiations and administrative wage increases are determined. The program budget increased by $1,501. Dues and Memberships increased $125 and Office Supplies increased $357. An overall increase in the Other Services and Fees line item was $150. This increase reflects a decrease of $181 for vehicle maintenance and the addition of $500 to purchase smoke detectors. Smoke detectors were previously we procured from various free programs; unfortunately these free sources are no longer available. Training and Development was increased $700 to cover costs for both the Fire Marshal and the Deputy Fire Marshal to attend Continuing Education Units classes and new training courses required to maintain state certification.
.

Program Objectives and Goal s FY 2017:

- 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 2016:

- Investigated multiple dwelling fires for cause and origin determination
- Completed annual fire inspections of the Tolland Public Schools
- Completed several plan reviews
- Worked with Planning and Development and the Building Official to complete several commercial “Certificate of Occupancy” inspections
- Approved several blasting permits
- Inspected 2 condominium complexes, several required updates to life safety systems. All currently code compliant
- Inspected 4 apartment complexes, several required updates to life safety systems. All currently code compliant

Assigned Positions:

2014-2015		2015-2016		Position Title	2016-2017	
Positions	**FTE**	**Positions**	**FTE**		**Positions**	**FTE**
1	.33	1	.33	Assistant Public Safety Director / Deputy Fire Marshal	1	.33
1	.43	1	.43	Fire Marshal	1	1.0

Performance Measurements	Actual 2012-2013	Actual 2013-2014	Actual 2014-2015	Estimated 2015-2016	Anticipated 2016-2017
Inspections	185	185	185	500	575
Blasting permits	3	3	3	5	5
Fires investigated	44	42	40	43	50
Underground storage tanks	1	1	1	1	0
Hazardous material surveys	8	8	8	50	50
Sara Title III meetings	1	1	1	0	0
Training classes (hours)	30	30	30	30	30
Plans reviewed	12	15	20	25	25
Liquor permit inspections	9	9	9	9	10
Meetings with other Town staff	75	80	80	85	100
Response to residents' complaints	12	15	20	25	25
Abatement of hazards	2	2	2	2	2
Modification of relief from fire code	0	0	0	2	4

FUNCTION	ACTIVITY	PROGRAM	CODE
Public Safety Services	**Fire and Ambulance**	**Fire Prevention**	**740-00**

Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Manager Proposed	2016-2017 Adopted Budget	% Increase Over Adopted
REGULAR PAYROLL Fire Marshal Public Safety Assistant Director (.33)	48,281	47,048	49,256	74,478	81,615	81,075	81,075	
COMMUNICATIONS	556	632	648	2,763	2,763	2,763	2,763	
PRINTING	0	0	0	500	500	500	500	
DUES AND MEMBERSHIPS	65	0	700	700	700	825	825	
OTHER SERVICES AND FEES	351	144	90	1,350	1,350	1,500	1,500	
TRAINING AND DEVELOPMENT	150	0	89	500	500	1,200	1,200	
OFFICE SUPPLIES	476	540	325	443	443	800	800	
BOOKS AND SUBSCRIPTIONS	0	0	549	720	720	719	719	
OTHER EQUIPMENT	0	0	600	2,000	2,000	2,170	2,170	
PAYROLL EXPENDITURES	48,281	47,048	49,256	74,478	81,615	81,075	81,075	
OPERATING EXPENDITURES	1,598	1,315	3,002	8,976	8,976	10,477	10,477	
TOTAL FIRE PREVENTION	49,878	48,364	52,257	83,454	90,591	91,552	91,552	9.70%

PROGRAM	FIRE SUPPRESSION	750-00

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 overall budget decreased by $5,380. The salaries account increased by $5,790 for wage increases implemented in FY 15-16 that were funded in another line item of the budget. The wage account does not reflect any wage increase for FY 16-17. Funds have been set aside in another line item within the budget and will be allocated once the union negotiations and administrative wage increases are determined. The program budget decreased by $11,170. The Communications line decreased by $8,294 due to the migration of cable, internet, phone and wireless access connectivity fees to the Ambulance Budget in an effort to more evenly distribute these costs. There was a decrease in Fuel and Oil of $5,085. An overall decrease in Other Equipment $2,576 was realized due to the elimination of the tablet initiative ($3,926) and an increase ($1,350) for torch cutting equipment on Rescue 240. Professional Services increased $500 due to additional eligibility for the retirement incentive program. Service Contracts increased $1,600 reflecting an increase in Hurst Tool maintenance ($300) and the addition of an annual inspection of our SCUBA and Dive equipment ($1,300). Printing increased $240 for an ID tag machine print ribbon. Training & Development increased $1,695 due to an increase in the costs of classes for FFI & FF2 ($1400), the rental of a live-fire Burn Trailer for annual training ($200) and a slight increase for Target Solutions ($95). The Explorer Post increased ($750) to offset training and uniforms costs for an increasing in membership.

Program Objectives and Goals FY 2017:

- Continue the recruitment of volunteer fire-rescue personnel to address the rise in fire and rescue calls.
- Continue the interaction and exchange of information between Town Council, Public Safety, State Police and Town staff.
- Continue hosting informational meetings with businesses and residents to inform them of the services provided by both volunteer and career staff
- Continue to find innovative ways to maintain and expand our service with minimal financial impact.
- Support the completion of identified projects within the Town's Capital Plan - **Council Goal**

Program Accomplishments FY 2016:

- Started refurbishment of ET-340 a 1994 Pierce Dash engine. This truck is the sister truck to ET-440 a 1993 Pierce Dash engine that was refurbished in 2013.
- Started and completed refurbishment of Service 140 a 2003 F350 super cab pick-up with utility body. The truck has been changed to Service 340 and it is now flatbed stake body utility truck.
- Assisted with the safety and planning for the Town of Tolland 300th anniversary celebration.
- Took delivery of cab and chassis for the new Service 140. We anticipate that the truck will be completed before spring time.
- Four Public Safety Officers and one volunteer Fire Captain completed a swift water rescue training course.
- After completing a lengthy application process. Trevor Gantick was appointed to the position of Public Safety Officer. PSO Gantick filled the vacancy created by by the resignation of Joseph Duval after more than twenty years of service to the Town.
- Maintained the @TollandAlert Twitter and Instagram accounts.
- Relaunched Explorer Post 40 with new advisors. PSO AJ Fichera and Special Member Kelly Euliano are now the Post Advisors.
- Overhauled our training program with the use of online distance learning.
- Completed migration of the Everbridge Aware platform to the Everbridge Mass Notification platform.
- The Department sponsored the third annual Festival of Lights parade. This parade is an annual tradition.
- Public Safety Officers continue to use the fire extinguisher training simulator was purchased through a private grant that Chief Littell applied for. This simulator is a valuable training tool used by staff to educate and train residents, businesses and students.
- The department posted the vacant Deputy Fire Chief position. Three members applied for the position. Interviews were conducted by an outside panel of Chief Officers. One applicant withdrew from the process. One applicant Carl Dojan was appointed the Deputy Chief of Operations and the other applicant Jason Wellings was appointed the Deputy Chief of Professional Development.

Assigned Positions:

2014-2015		2015-2016		Position Title	2016-2017	
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 2012-2013	Actual 2013-2014	Actual 2014-2015	Estimated 2015-2016	Anticipated 2016-2017
Fire	516	405	450	500	515
Medical	1,135	1,235	1,272	1,300	1,339
Hazardous Materials	46	33	40	42	43
Motor Vehicle Accidents	118	111	115	115	118
Other Emergency/Service Calls	839	368	375	380	391
Non-Emergency	2,464	2,563	2,750	2,825	2,910
Total Activity	5,118	4,715	5,002	5,162	5,317

FUNCTION	ACTIVITY	PROGRAM	CODE
Public Safety Services	**Fire and Ambulance**	**Fire Suppression**	**750-00**

Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Manager Proposed	2016-2017 Adopted Budget	% Increase Over Adopted
REGULAR PAYROLL Public Safety Director Public Safety Director (volunteer stipend) Public Safety Assistant Director (.34) Public Safety Officer (3) Executive Secretary	278,289	286,578	269,763	293,984	302,426	299,774	299,774	
OVERTIME	13,590	23,708	16,846	20,289	20,289	20,289	20,289	
TEMPORARY HELP	8,267	12,978	29,567	15,462	15,462	15,462	15,462	
SPECIAL SERVICES	1,702	792	645	3,000	3,000	3,000	3,000	
PROFESSIONAL SERVICES	38,617	36,151	40,141	50,500	50,500	51,000	51,000	
COMMUNICATIONS	43,129	45,248	54,675	62,259	62,259	53,965	53,965	
SERVICE CONTRACTS	20,724	22,133	25,687	27,225	27,225	28,825	28,825	
PRINTING	0	0	0	0	0	240	240	
EQUIPMENT RENTAL	50	0	0	653	653	653	653	
DUES AND MEMBERSHIPS	1,584	1,514	1,754	1,880	1,880	1,880	1,880	
OTHER SERVICES AND FEES	13,411	11,113	10,732	17,380	17,380	17,380	17,380	
TRAINING AND DEVELOPMENT	3,748	10,672	6,753	11,938	11,938	13,633	13,633	
OFFICE SUPPLIES	572	328	440	600	600	600	600	
COMPUTER SOFTWARE	1,636	1,761	2,500	2,500	2,500	2,500	2,500	
MINOR TOOLS	767	0	0	750	750	750	750	
MACHINERY AND EQUIPMENT PARTS	18,823	35,299	25,376	26,500	26,500	26,500	26,500	

FUNCTION	ACTIVITY	PROGRAM	CODE
Public Safety Services	Fire and Ambulance	Fire Suppression	750-00

Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Manager Proposed	2016-2017 Adopted Budget	% Increase Over Adopted
REPAIRS	15,068	11,844	21,855	17,880	17,880	17,880	17,880	
BUILDING MATERIALS	1,053	1,823	1,246	2,000	2,000	2,000	2,000	
FOOD AND CLOTHING	12,141	14,213	19,177	19,150	19,150	19,150	19,150	
AGRICULTURAL AND CUSTODIAL	1,081	80	700	700	700	700	700	
FUEL AND OIL	31,880	29,098	26,462	27,191	27,191	22,106	22,106	
PROGRAM MATERIALS	80	0	700	700	700	700	700	
BOOKS AND SUBSCRIPTIONS	1,396	0	0	700	700	700	700	
FURNITURE AND FIXTURES	0	0	147	1,500	1,500	1,500	1,500	
OTHER EQUIPMENT	32,919	11,875	25,495	17,501	17,501	14,925	14,925	
EXPLORER POST	0	0	504	650	650	1,400	1,400	
PAYROLL EXPENDITURES	301,848	324,055	316,820	332,735	341,177	338,525	338,525	
OPERATING EXPENDITURES	238,676	233,151	264,342	290,157	290,157	278,987	278,987	
TOTAL FIRE SUPPRESSION	540,524	557,206	581,162	622,892	631,334	617,512	617,512	-0.86%

PROGRAM	COMMUNITY EMERGENCY RESPONSE TEAM	755-00

Program Explanation:

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

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

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

Budget Change Commentary:

The overall budget increased $2,500. Training and Development increased $2,000 and will provide First-aid classes, CPR/AED training and Target Solutions licensing for C.E.R.T. 40 team members. Food and Clothing increased by $500.

Program Objectives and Goals FY 2017:

- To increase the level of training and knowledge of Tolland C.E.R.T. 40 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 2016:

- Continued C.E.R.T. program and trained additional citizens
- C.E.R.T. Team 40 members were trained in American Red Cross Shelter Management, Traffic Incident Management and an Animal Control module

Performance Data	Actual 2012-2013	Actual 2013-2014	Actual 2014-2015	Estimated 2015-2016	Anticipated 2016-2017
Number of Tolland C.E.R.T. 40 Volunteer Members	0	19	35	40	50
Activations	0	0	2	4	8

FUNCTION	ACTIVITY	PROGRAM	CODE
Public Safety Services	Community Emer Response Team	Community Emergency Response Team	755-00

Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Manager Proposed	2016-2017 Adopted Budget	% Increase Over Adopted
TRAINING AND DEVELOPMENT	0	0	0	500	500	2,500	2,500	
MACHINERY AND EQUIPMENT	0	0	0	0	0	0	0	
FOOD AND CLOTHING	0	0	0	1,500	1,500	2,000	2,000	
OPERATING EXPENDITURES	0	0	0	2,000	2,000	4,500	4,500	
TOTAL CERTIFIED EMERGENCY RESPONSE TEAM	0	0	0	2,000	2,000	4,500	4,500	

PROGRAM	LAW ENFORCEMENT	760-00

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, Holiday Toy Drive, public speaking engagements, School Resource Officer Program, close community contact and regular communication and coordination of resources with elements of the town's public safety department. The Resident Trooper Secretary processes all temporary pistol permit applications while the Administrative Resident Trooper conducts extensive background investigations of all applicants.

These services are furnished by Resident State Troopers through a contract with the Connecticut State Police. The Administrative Resident Trooper, a post currently held by Tfc. Daniel P. McCarthy, 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:

The overall budget increased by $103,985 mainly due to a $102,625 State Trooper program cost increase.Continued yearly increases of fringe benefit rates assessed to towns has driven the cost of Resident Trooper Professional Services up. The cost of professional services in 2013 was $542,237 with the fringe rate at 83.86%. In 2014 the cost of professional services was $609,657.37 with the fringe rate of 85.68%. The 2015 fringe rate is 89.54%. Looking forward, fringe benefit rates are anticipated to rise to 93.85% in the upcoming fiscal year. The anticipated budget for FY 2016/2017 is $689,825. The Resident Trooper Program anticipated overall budget will increase in 2016-2017 by 24.681%. This is based upon Law Enforcement paying 85% of the top 2 highest paid troopers and 100% of 2 other troopers. To address any unforeseen events that do occur in emergency services, we will maintain an overtime allocation of $10,000.00 in the budget. This budget reflects the recommendation of the Board of Education to no longer use a Resident Trooper as a School Resource Officer position. That position was also 20% funded by the Town. The position has been eliminated leaving us with 3 Resident Troopers and 1 Administrative Resident Trooper. There were minor increases in Office Supplies and the Town's Explorer Post Program.

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

Program Objectives and Goals FY 2017:

- 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 Tolland Police Explorers, 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

Program Accomplishments FY 2016:

- Conducted community policing efforts through participation in programs such as the School Resource Officer Program, the Tolland Explorer Post, Annual Toy Drive, and the Make a Wish Foundation. Implemented traffic control at charity road races, town parades, and Tolland 300th Anniversary. Participated in "Tolland Truck Day", "Career Day," "Relay for Life", "Tip a Cop for Special Olympics" and presented at events related to Fraud, Drug and Alcohol and other community oriented events.
- Successful investigation and arrest of perpetrators associated with burglaries including (but not limited to) mail and package theft
- Applied for and received $16,400 rural road traffic enforcement grant
- Applied for and received a $37,125 impaired driving enforcement grant with total DWI enforcement funds totaling $49,500
- Maintained all documentation within the Tolland Resident Troopers office to remain prepared for inspection by DESPP Professional Standards
- Conducted the intake, processing, background investigation and issuance of 136 temporary pistol permits (fiscal year 14/15). Year to Date (fiscal year 15/16) we have processed 61 requests.
- The Resident Trooper Secretary handled 313 Waste/Recycling calls (fiscal year 14/15).

Assigned Positions:

2014-2015		2015-2016		Position Title	2016-2017	
Positions	FTE	Positions	FTE		Positions	FTE
3	3.0	3	3	State Police Troopers	3	3
1	1.0	1	1	State Police Trooper (Admin. Resident Trooper)	1	1
1	.71	1	.71	Administrative Secretary	1	.71

Performance Measurements	Actual 2012-2013	Actual 2013-2014	Actual 2014-2015	Estimated 2015-2016	Anticipated 2016-2017
Criminal investigations (felonies and misdemeanors)	590	396	458	450	500
Motor vehicle accident investigations	234	251	316	245	300
Criminal arrests (felonies and misdemeanors)	250	196	209	240	260
Motor vehicle arrests	3660	3,018	4,494	4,095	4,500
Motor vehicle warnings	1,479	734	973	1,175	1,200
Miscellaneous services	6,429	10,914	16,412	9,925	10,100
False alarms (burglary, robbery and panic)	404	474	493	440	500
Public speaking engagements	10	10	11	11	10

FUNCTION	ACTIVITY	PROGRAM	CODE
Public Safety Services	Law Enforcement	Law Enforcement	760-00

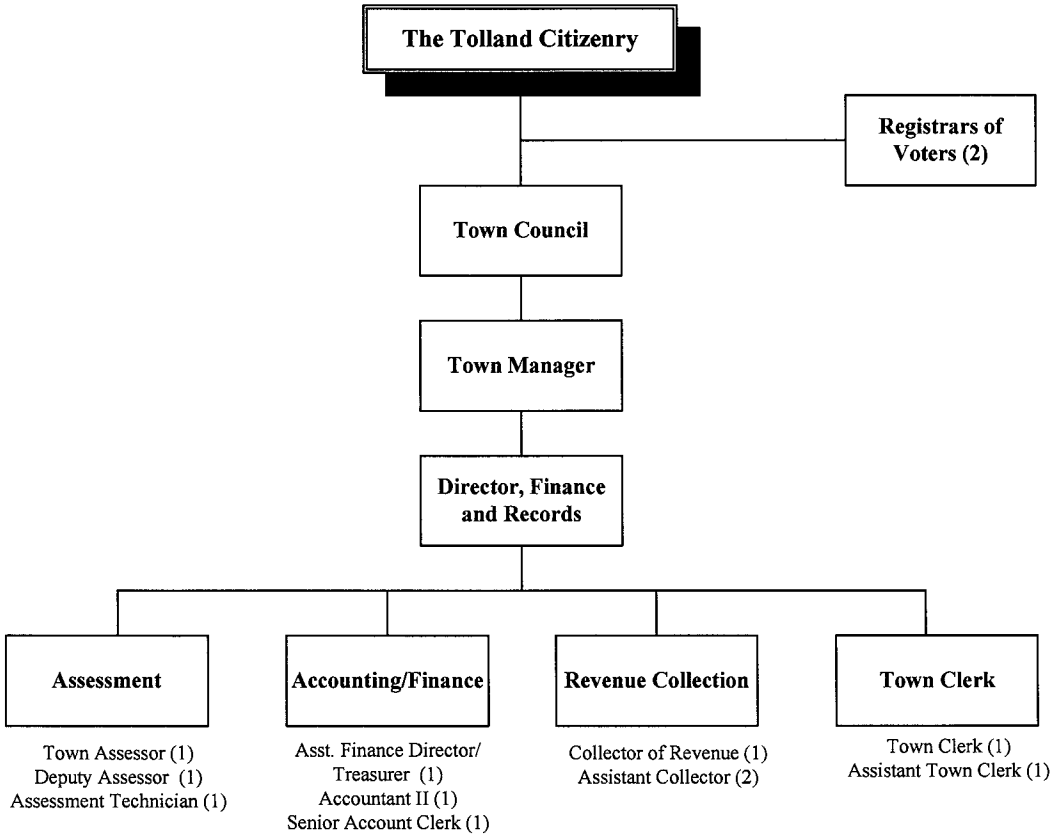
Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Manager Proposed	2016-2017 Adopted Budget	% Increase Over Adopted
REGULAR PAYROLL Administrative Secretary	27,760	17,463	23,690	24,323	24,506	24,323	24,323	
OVERTIME	10,000	4,501	28,499	28,500	28,500	28,500	28,500	
PROFESSIONAL SERVICES	542,328	576,524	659,471	587,200	587,200	689,825	689,825	
COMMUNICATIONS	17,801	16,891	18,141	22,723	22,723	23,083	23,083	
SERVICE CONTRACTS	51	84	1,125	1,300	1,300	1,200	1,200	
PRINTING	0	0	0	250	161	250	250	
TRAINING AND DEVELOPMENT	0	380	0	500	0	500	500	
OFFICE SUPPLIES	1,007	1,216	791	600	600	1,000	1,000	
MINOR TOOLS	868	745	840	1,725	1,725	1,725	1,725	
REPAIRS	0	0	34	200	200	200	200	
PROGRAM MATERIALS	425	414	839	700	700	700	700	
BOOKS AND SUBSCRIPTIONS	107	83	147	150	150	150	150	
OTHER EQUIPMENT	2,590	0	0	100	100	100	100	
EXPLORER POST (POLICE AND FIRE)	389	698	1,157	700	1,289	1,400	1,400	
PAYROLL EXPENDITURES	37,760	21,964	52,190	52,823	53,006	52,823	52,823	
OPERATING EXPENDITURES	565,564	597,035	682,543	616,148	616,148	720,133	720,133	
TOTAL LAW ENFORCEMENT	603,324	619,000	734,733	668,971	669,154	772,956	772,956	15.54%

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 reponsible 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	2016-2017 Department Request	2016-2017 Manager Proposed	2016-2017 Adopted Budget
810-00	Accounting Services	327,019	328,239	328,239
820-00	Assessment Services	261,047	256,047	256,047
830-00	Board of Assessment Appeals	600	600	600
850-00	Independent Audit	25,250	25,250	25,250
860-00	Registrar of Voters	65,070	65,070	65,070
870-00	Revenue Services	167,145	167,145	167,145
880-00	Town Clerk	144,583	144,583	144,583
890-00	Contingency	238,232	223,232	223,232
	Subtotal -- Finance and Records	**1,228,946**	**1,210,166**	**1,210,166**

Division of Finance and Records
Organization Chart



PROGRAM	ACCOUNTING SERVICES	810-00

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 salaries account increased by $5,190 for wage increases implemented in FY 15-16 that were funded in another line item of the budget. The wage account does not reflect any wage increase for FY 16-17. Funds have been set aside in another line item within the budget and will be allocated once the union negotiations and administrative raises are determined. The program budget decreased overall by $9,688. A majority of this decrease is due to a new forms processing software that works with our current financial software system (MUNIS). This was included in the previous year budget and was a one-time purchase. Increases in annual financial software maintenance agreements offset some of the savings.

Program Objectives and Goals FY 2017:

- Continue to Implement Strategic Information Technology Plan
- Work with the Department Heads, Town Manager & Town Council to ensure sustainability of programs predicted on the State of Connecticut budget and its impact on municipal support **- Council Goal**
- Support the completion of identified projects within the Town's Capital Improvement Plan through accounting & cash management **- Council Goal**
- Review as many existing contracts as possible and rebid where feasible in order to achieve savings
- Identify areas where technology use can create efficiencies – **Council Goal**
- Continue to cross train staff to assist with other divisions of the Finance Department during busy seasons where extra assistance is necessary
- Continue to achieve the GFOA Distinguished Budget Award and CAFR Award
- Assist with other Town Council goals where the department is indirectly related

Program Accomplishments FY 2016:

- Received the award for excellence in financial reporting in July for the FY 2014 CAFR
- Received the GFOA Distinguished Budget Award for FY 2016 budget document
- Implemented the 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.
- Began the implementation of the Strategic Information Technology Plan.
- 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.)
- Trained new Town Staff on the revised purchasing policy
- 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
- 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:

2014-2015		2015-2016		Position Title	2016-2017	
Positions	**FTE**	**Positions**	**FTE**		**Positions**	**FTE**
1	1.0	1	1.0	Director of Finance and Records/Treasurer	1.0	1.0
1	1.0	1	1.0	Assistant Finance Director	1.0	1.0
1	1.0	1	1.0	Accountant II	1.0	1.0
1	1.0	1	1.0	Senior Account Clerk/IT Technician	1.0	1.0

Performance Data	Actual 2012-2013	Actual 2013-2014	Actual 2014-2015	Estimated 2015-2016	Anticipated 2016-2017
Accounts payable checks issued	3,955	3,902	3,974	4,300	4,000
Purchase orders issued	389	393	516	425	450
Invoices processed	7,776	7,753	8,143	8,125	8,150
Percentage of vendor invoices paid within 7 days	69%	75%	78%	78%	78%
Percentage of vendor invoices paid within 30 days	96%	98.5%	98%	98%	98%
Total number of payroll checks and direct deposits	3,484	3,387	3,580	3,627	3,650
% of payroll that is direct deposit	85%	90%	90%	95%	95%
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	Nov.	Dec.	Dec.	Dec.	Dec.
G.O. bond rating (Standard and Poors/Fitch)	AA/AA+	AAA/AA+	AAA/AA+	AAA/AA+	AAA/AA+
Long Term Bonded Debt per capita**	2,438	2,289	2,482	2,567	2,354
Unreserved Fund Balance as % of expenditures	11.8	12.4	11.9	12.3	12.0

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

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

FUNCTION	ACTIVITY	PROGRAM	CODE
Finance and Records	**Accounting Services**	**Accounting Services**	**810-00**

Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Manager Proposed	2016-2017 Adopted Budget	% Increase Over Adopted
REGULAR PAYROLL Director of Finance and Records Assistant Finance Director / Treasurer Accountant II Senior Account Clerk / IT Administrator	263,026	267,229	278,923	279,896	279,896	285,086	285,086	
PROFESSIONAL SERVICES	25,922	28,118	30,979	41,979	41,979	32,188	32,188	
COMMUNICATIONS	100	624	600	1,207	1,207	1,315	1,315	
PRINTING	0	0	0	1,500	1,500	1,800	1,800	
DUES AND MEMBERSHIPS	255	380	428	400	400	475	475	
OTHER SERVICES AND FEES	0	944	1,065	1,065	1,065	1,100	1,100	
TRAINING AND DEVELOPMENT	4,935	5,794	3,987	3,875	3,875	4,000	4,000	
TRAVEL REIMBURSEMENT	265	147	363	300	300	300	300	
OFFICE SUPPLIES	1,713	1,435	1,599	1,600	1,600	950	950	
BOOKS AND SUBSCRIPTIONS	425	491	885	915	915	1,025	1,025	
PAYROLL EXPENDITURES	263,026	267,229	278,923	279,896	279,896	285,086	285,086	
OPERATING EXPENDITURES	33,615	37,932	39,905	52,841	52,841	43,153	43,153	
TOTAL ACCOUNTING SERVICES	296,641	305,161	318,828	332,737	332,737	328,239	328,239	-1.35%

PROGRAM	ASSESSMENT SERVICES	820-00

Program Explanation:

The Office of the Assessor is a department within the Division of Finance and Records. The Assessor's primary duty is to determine the market value of all taxable and tax exempt Real and Personal Property for the purpose of equitable tax distribution throughout the Town of Tolland. Real Property is assessed at 70% of market value as established by the last completed revaluation in 2014. Taxable Personal Property and Motor Vehicles are assessed at 70% of the annual market value. All exemptions are reviewed annually. A Grand List of all taxable and exempt property is printed annually. All record cards are updated annually to reflect any change in ownership or mailing addresses. Tax maps are updated annually to reflect property boundary line changes or subdivisions.

Budget Change Commentary:

The overall budget increased by $2,666. The payroll line item increased by $2,526 due to wage increases implemented in FY 15-16 which were funded in another line item of the budget. The wage account does not reflect any wage increase for FY 16-17. Funds have been set aside in another line item within the budget and will be allocated once the union negotiations and non-union raises are determined. The program budget increased $140 from the prior year. There has been money allocated to personal property audits which was funded by a decrease in monies reserved for the 2019 revaluation. These personal property audits can assist with identifying items that may not have been properly reported and can lead to increased personal property tax revenue.

Program Objectives and Goals FY 2017:

- Perform audits on several Personal Property accounts
- Increase comfort level with GIS software
- Explore new building permit software for potential multi-department use
- Increase taxpayer awareness/convenience through town website

Program Accomplishments FY 2016:

- Continued success with Building Official on shared C.O. inspections
- Wrapped up court appeals from 2014 Revaluation
- Attend off-site training for our administrative and CAMA software
- Updated GIS licenses and CAMA software

Assigned Positions:

2014-2015		2015-2016		Position Title	2016-2017	
Positions	FTE	Positions	FTE		Positions	FTE
1	1.0	1	1.0	Assessor	1	1.0
1	1.0	1	1.0	Deputy Assessor	1	1.0
1	1.0	1	1.0	Assessment Technician	1	1.0

Performance Data	Actual 2012-2013	Actual 2013-2014	Actual 2014-2015	Estimated 2015-2016	Anticipated 2016-2017
Building Permits Reviewed	1,920	1,610	1,358	1,500	1,500
Field Inspections	1,100	1,257	6,500	1,100	1,200
Elderly Circuit Breaker/Disabled Program Participants	220	202	203	208	210
Personal Property	831	809	786	780	775
Motor Vehicles	15,690	15,659	15,741	15,815	15,900
Property Transfers	325	313	346	370	385
Property Splits	15	23	8	10	15
Decreases	40	49	5085/REVAL	52	50
Meetings Attended	85	74	56	47	60
Elderly (Freeze/Reapplications)	208	202	201	205	210
Supplemental Motor Vehicle List	2,312	2,442	2,546	2,550	2575
Sales Ratio Analysis Completed	300	189	181	200	215
Map Revisions	35	28	21	25	30

FUNCTION	ACTIVITY	PROGRAM	CODE
Finance and Records	Assessment Services	Assessment Services	820-00

Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Manager Proposed	2016-2017 Adopted Budget	% Increase Over Adopted
REGULAR PAYROLL Assessor Deputy Assessor Assessment Technician	166,579	170,092	177,407	179,127	183,328	181,653	181,653	
PROFESSIONAL SERVICES	54,865	19,250	46,133	65,600	65,600	65,685	65,685	
SERVICE CONTRACTS	84	84	84	95	95	95	95	
PRINTING	249	258	221	250	250	250	250	
ADVERTISING	181	244	187	260	260	260	260	
DUES AND MEMBERSHIPS	475	260	505	495	495	500	500	
TRAINING AND DEVELOPMENT	4,550	2,851	3,076	3,135	3,135	3,135	3,135	
OFFICE SUPPLIES	4,981	249	240	250	250	250	250	
BOOKS AND SUBSCRIPTIONS	2,797	3,346	3,513	4,169	4,169	4,219	4,219	
PAYROLL EXPENDITURES	166,579	170,092	177,407	179,127	183,328	181,653	181,653	
OPERATING EXPENDITURES	68,182	26,543	53,959	74,254	74,254	74,394	74,394	
TOTAL ASSESSMENT SERVICES	234,761	196,635	231,366	253,381	257,582	256,047	256,047	1.05%

PROGRAM	BOARD OF ASSESSMENT APPEALS	830-00

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 has been reduced by $150 compared to the prior year due to a reduction in training costs.

Program Objectives and Goals FY 2017:

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

Program Accomplishments FY 2016:

- Scheduled 3 hearing dates in March and 1 day in September. Assessor's Office reserved space for meetings and provided all necessary documents
- 41 appeals were heard overall, 19 were received for Real Estate, 19 Motor Vehicles and 3 for Personal Property
- Reductions were granted for 19 accounts
- $77,422 reduction in assessment granted

Performance Data	Actual 2013-2014 2012 GL	Actual 2014-2015 2013 GL	Actual 2015-2016 2014 GL	Estimated 2016-2017 2015 GL	Anticipated 2017-2018 2016 GL
Assessor's Valuation	1,295,797,756	1,300,919,626	1,255,231,338	1,267,750,000	1,280,400,000
Sessions Conducted	4	4	4	4	4
Appeals Heard	8	14	41	50	50
Increases	0	0	0	0	0
Reductions	4	5	19	25	25
Additions in $ (assessments)	0	0	0	0	0
Reductions in $ (assessments)	4,184	12,175	77,422	500,000	500,000
Supplemental Motor Vehicle List	13,580,663	14,508,415	15,670,611	14,750,000	15,000,000
Final Net Grand List	1,309,378,419	1,315,428,041	1,269,231,338	1,282,250,000	1,294,900,000

FUNCTION	ACTIVITY	PROGRAM	CODE
Finance and Records	Board of Assessment Appeals	Board of Assessment Appeals	830-00

Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Manager Proposed	2016-2017 Adopted Budget	% Increase Over Adopted
ADVERTISING	228	235	235	300	300	300	300	
TRAINING AND DEVELOPMENT	0	0	400	400	400	250	250	
OFFICE SUPPLIES	621	509	35	50	50	50	50	
OPERATING EXPENDITURES	849	744	669	750	750	600	600	
TOTAL BOARD OF ASSESSMENT APPEALS	849	744	669	750	750	600	600	-20.00%

PROGRAM	INDEPENDENT AUDIT	850-00

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 four years. 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 2017:

- To complete the FY2017 audit review in a timely manner with a clean opinion

Program Accomplishments FY 2016:

- 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	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Manager Proposed	2016-2017 Adopted Budget	% Increase Over Adopted
PROFESSIONAL SERVICES	23,500	23,500	23,500	25,250	25,250	25,250	25,250	
OPERATING EXPENDITURES	23,500	23,500	23,500	25,250	25,250	25,250	25,250	
TOTAL INDEPENDENT AUDIT	23,500	23,500	23,500	25,250	25,250	25,250	25,250	0.00%

PROGRAM	REGISTRARS OF VOTERS	860-00

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 overall budget increased by $15,455. The payroll budget increased $8,150 due to salary increases for the Registrars and an increase in Temporary Help due to more workers being used because it is a Presidential election with an anticipated greater turnout. The program budget increased $7,305. This is due to a Presidential Election year (86% turnout) vs a Municipal Election year (26% turnout). Included in this increase is $3,200 for state mandated certification program for Registrars.

Program Objectives and Goals FY 2017:

- Complete Registrar Certification Program
- Implement Election Management System (EMS) for faster election results reporting.

Program Accomplishments FY 2016:

- Opened new polling place to replace Hicks polling place
- Continued to implement efficiencies where possible.

Assigned Positions:

2014-2015		2015-2016		Position Title	2016-2017	
Positions	FTE	Positions	FTE		Positions	FTE
2	.71	2	.71	Registrars of Voters	2	.71

Performance Data	Actual 2012-2013	Actual 2013-2014	Actual 2014-2015	Actual 2015-2016	Anticipated 2016-2017
Registered Voters (active)	9,415	9,271	9,400	9,100	9,300

FUNCTION	ACTIVITY	PROGRAM	CODE
Finance and Records	Registrar of Voters	Registrar of Voters	860-00

Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Manager Proposed	2016-2017 Adopted Budget	% Increase Over Adopted
REGULAR PAYROLL Registrar of Voter (2)	22,873	21,378	22,631	29,000	29,000	35,000	35,000	
TEMPORARY HELP	11,290	5,290	7,300	9,000	9,000	11,150	11,150	
PROFESSIONAL SERVICES	250	2,378	3,060	2,980	2,980	2,310	2,310	
COMMUNICATIONS	1,853	1,409	2,265	2,450	2,450	2,950	2,950	
PRINTING	5,577	3,460	4,689	3,375	3,375	7,100	7,100	
DUES AND MEMBERSHIPS	110	150	150	140	160	160	160	
OTHER SERVICES AND FEES	65	65	95	100	100	100	100	
TRAINING AND DEVELOPMENT	1,217	1,278	1,870	1,470	1,470	5,000	5,000	
OFFICE SUPPLIES	518	123	488	500	480	500	500	
FOOD AND CLOTHING	887	531	631	600	600	800	800	
RELOCATING POLLING PLACE	0	0	1,186	0	0	0	0	
PAYROLL EXPENDITURES	34,163	26,668	29,931	38,000	38,000	46,150	46,150	
OPERATING EXPENDITURES	10,477	9,394	14,434	11,615	11,615	18,920	18,920	
TOTAL REGISTRAR OF VOTERS	44,640	36,061	44,365	49,615	49,615	65,070	65,070	31.15%

PROGRAM	REVENUE SERVICES	870-00

Program Explanation:

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

Budget Change Commentary:

The overall budget increased by $2,584. The payroll line item increased $1,684 due to wage increases implemented in FY15-16 which were funded in another line item of the budget. The salary account does not reflect any wage increases for FY16-17. Funds have been set aside in another line item within the budget and will be allocated once the union negotiations and non-union raises are determined. The program budget showed a total increase of $900 due to an increase in postage, services and office supplies.

Program Objectives and Goals FY 2017:

- 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

Program Accomplishments FY 2016:

- Collection rates were retained and/or surpassed
- Online ACH and Credit Card payments have surpassed prior years
- Continuation of the $5 reporting fee for unpaid motor vehicle accounts reported to DMV
- Water and sewer accounts have been flagged in the tax software to help staff assist searchers and homeowners
- A Tax Sale was conducted December 2015 and bids were received on the 3 properties auctioned
- Continued monthly reconciliation of accounts between Tax and Finance to improve efficiency
- Tax Office Procedure Manual has been updated as needed
- Suspense List sent to a Collection Agency to increase collections

Assigned Positions:

2014-2015		2015-2016		Position Title	2016-2017	
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

Performance Data	Actual 2012-2013	Actual 2013-2014	Actual 2014-2015	Estimated 2015-2016	Anticipated 2016-2017
Tax Bills Sent	24,639	24,816	24,844	25,092	25,000
Current Taxes Collectible per Budget	38,417,281	38,768,306	40,039,972	41,413,829	42,824,686
Current Taxes Collected	38,505,983	38,885,681	40,094,577	41,642,291	N/A
Percent Collected of Current Tax Budget	100.23	100.30	100.14	100.55	100.00
Prior Year Taxes Collectible per Budget	250,000	285,000	300,000	300,000	333,536
Prior Year Taxes Collected	356,041	321,101	274,389	354,280	N/A
Interest and Fees Collectible per Budget	122,678	196,710	213,414	209,423	155,000
Interest and Fees Collected	209,320	199,033	155,086	187,098	N/A
Taxes Suspended	26,732	36,475	23,526	10,000	N/A
Motor Vehicle Reporting Fee	15,000	8,000	8,500	12,000	15,000
Motor Vehicle Reporting Fees Collected	13,539	15,525	15,927	18,500	N/A

FUNCTION	ACTIVITY	PROGRAM	CODE
Finance and Records	**Revenue Services**	**Revenue Services**	**870-00**

Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Manager Proposed	2016-2017 Adopted Budget	% Increase Over Adopted
REGULAR PAYROLL Collector of Revenue Assistant Collector of Revenue (2)	141,300	119,325	135,163	136,874	138,855	138,558	138,558	
PROFESSIONAL SERVICES	8,864	8,251	11,915	10,750	10,750	10,950	10,950	
COMMUNICATIONS	7,185	7,304	6,750	6,750	6,750	7,550	7,550	
SERVICE CONTRACTS	225	225	225	225	225	225	225	
PRINTING	5,778	6,698	5,875	6,275	6,025	6,275	6,275	
ADVERTISING	1,139	1,085	1,180	1,180	1,180	1,180	1,180	
DUES AND MEMBERSHIPS	240	160	205	205	205	205	205	
TRAINING AND DEVELOPMENT	1,352	594	878	1,702	1,607	1,302	1,302	
TRAVEL REIMBURSEMENT	54	373	328	200	295	200	200	
OFFICE SUPPLIES	556	344	545	400	650	700	700	
PAYROLL EXPENDITURES	141,300	119,325	135,163	136,874	138,855	138,558	138,558	
OPERATING EXPENDITURES	25,394	25,034	27,901	27,687	27,687	28,587	28,587	
TOTAL REVENUE SERVICES	166,694	144,358	163,064	164,561	166,542	167,145	167,145	1.57%

PROGRAM	TOWN CLERK	880-00

Program Explanation:

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

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

Budget Change Commentary:

The overall budget decreased by $746. The payroll line increased $1,914 due to wage increases implemented in FY15-16 which were funded in another line item of the budget. The salary account does not reflect any wage increases for FY16-17. Funds have been set aside in another line item within the budget and will be allocated once the union negotiations and non-union raises are determined. The program budget decreased $2,660. Professional Services has been increased by $1,000 due to an increase in State grant monies awarded. Printing and Code Updates has been decreased by $3,000 due to improvements in operating efficiencies and savings from new software. Other Services and Fees was decreased by $1,000 as the funds were utilized to purchase an online dog licensing system during the last FY. Training and Development was increased by $335 due to increased registration and conference fees.

Program Objectives and Goals FY 2017:

- Apply for a $4,000 State Preservation Grant to convert historical land record books into electronic records
- Finalize implementation enabling us to accept land record recordings electronically
- Scan and merge land record documents to the electronic land record indices available on our public access terminal retroactive to July 1, 1970, resulting in an additional 193 books (67,550 pages) of records being made available online and on our public access terminal
- Implement procedures and become proficient in utilizing the State's new web-based birth registry system ConnVRS

Program Accomplishments FY 2016:

- Digitalized all survey and subdivision maps filed in the Town Clerk Office and an additional 53,750 pages of land records
- Indexed and digitalized all trade name certificates, veterans' discharge papers, and foreclosure registration certificates
- Purchased storage units and organized all records located in the Town Clerk vault identifying records subject to the State records retention schedule
- Performed audit of microfilm records identifying 23,000 additional pages of records to microfilm in compliance with State Statute

Assigned Positions:

2014-2015		2015-2016		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 2012-2013	Actual 2013-2014	Actual 2014-2015	Estimated 2015-2016	Anticipated 2016-2017
Land Instruments Recorded	3,628	2,755	2,565	2,490	2,515
Births Recorded	117	84	75	75	75
Marriages Recorded	69	78	79	85	85
Deaths Recorded	139	110	131	135	140
Servicemen's Discharge Papers (DD 214's)	20	16	27	20	20
Dog and Kennel Licenses (includes replacement tags & transfers from other towns)	2,158	2,206	2,355	2,255	2,200
Sport Licenses Issued	365	227	294	245	230
Trade Name Certificates	43	50	49	45	45
Liquor Licenses Recorded	12	11	12	11	11
Marriage Licenses Issued	47	45	41	45	50
Maps Recorded	21	29	47	45	40
Peddler's Licenses Issued	1	3	1	2	2
Elections, Referenda & Primaries	3	2	2	3	4
Notaries Recorded	46	42	36	40	40

FUNCTION	ACTIVITY	PROGRAM	CODE
Finance and Records	**Town Clerk**	**Town Clerk**	**880-00**

Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget	2015-2016 Amended	2016-2017 Manager Proposed	2016-2017 Adopted Budget	% Increase Over Adopted
REGULAR PAYROLL Town Clerk Assistant Town Clerk	104,613	105,719	105,385	106,204	109,201	108,118	108,118	
PROFESSIONAL SERVICES	4,000	4,000	5,000	3,000	3,000	4,000	4,000	
SERVICE CONTRACTS	84	84	84	95	95	95	95	
PRINTING	19,810	22,147	22,999	24,000	24,000	22,000	22,000	
CODE UPDATES	5,180	6,457	7,350	7,350	6,650	6,350	6,350	
DUES AND MEMBERSHIPS	150	145	130	230	230	235	235	
OTHER SERVICES AND FEES	280	288	292	1,400	1,800	400	400	
TRAINING AND DEVELOPMENT	621	316	633	1,150	1,150	1,485	1,485	
OFFICE SUPPLIES	928	773	1,183	1,000	1,300	1,000	1,000	
PROGRAM MATERIALS	1,149	1,846	2,021	900	900	900	900	
PAYROLL EXPENDITURES	104,613	105,719	105,385	106,204	109,201	108,118	108,118	
OPERATING EXPENDITURES	32,201	36,055	39,692	39,125	39,125	36,465	36,465	
TOTAL TOWN CLERK	136,814	141,774	145,077	145,329	148,326	144,583	144,583	-0.51%

PROGRAM	CONTINGENCY	890-00

Program Explanation:

The overall program budget increased by $70,183. Personnel Adjustment increased due to union contracts that are in the process of negotiation. The estimated raises have been put in this account rather than the individual budgets.

FUNCTION	ACTIVITY	PROGRAM	CODE
Finance and Records	**Contingency**	**Contingency**	**890-00**

Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Manager Proposed	2016-2017 Adopted Budget	% Increase Over Adopted
CONTINGENCY	43,610	14,274	28,491	35,000	35,000	35,000	35,000	
PERSONNEL ADJUSTMENT	11,912	180,498	79,369	86,499	24,560	161,632	161,632	
TOWN HISTORIAN	340	82	0	200	200	200	200	
PERMANENT CELEBRATION COMMITTEE	5,093	5,099	5,499	6,000	6,000	6,000	6,000	
HISTORIC DISTRICT COMMISSION	0	490	280	350	350	400	400	
PRIOR YEAR TAX REFUNDS	6,563	30,027	21,538	25,000	25,000	20,000	20,000	
OPERATING EXPENDITURES	67,518	230,471	135,177	153,049	91,110	223,232	223,232	
TOTAL CONTINGENCY	67,518	230,471	135,177	153,049	91,110	223,232	223,232	45.86%

PAGE LEFT INTENTIONALLY BLANK

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	2016-2017 Department Request	2016-2017 Manager Proposed	2016-2017 Adopted Budget
900-00	Board of Education	39,420,471	39,420,471	39,333,948
	Subtotal -- Board of Education	**39,420,471**	**39,420,471**	**39,333,948**

PROGRAM	BOARD OF EDUCATION	900-00

Board of Education's Message:

The BOE adopted a budget increase of 2.76% over the current (FY2015-2016) budget. The base budget submitted by the Superintendent to the BOE was initially up by 4.25% over the current year's (FY 2015-2016) adopted budget. The budget is adjusted for labor contracts, health insurance, and other contractual items. A total of 10.0 staff positions have been eliminated. In addition, the funding for the School Resource Officer position has been reduced to $80,000. A re-envisioning of this position is in progress.

The budget the BOE adopted is a very lean budget that preserves the educational priorities for the coming year. Priorities continue to be the Math in Focus program, the Writers Workshop program, reading program, professional development, curriculum work, supplies, and materials to further evolve our Language Arts and Math programs.

Based on current projected needs, special education has increased $150,000 over the previous budget. The figure changes daily and it is the best estimate available at this time. Special education has been netted out for the anticipated Excess Cost reimbursement from the State. In other words, the Excess Cost reimbursement is needed to balance the budget. The actual reimbursement rate we will receive will vary depending upon the number of students of special education state-wide. Since the State appropriation is a fixed amount, the school reimbursement rate varies. This BOE budget assumes a reimbursement to be 77% of what has been filed. Federal mandates for these services do not go away.

The BOE worked with Town officials to determine the health insurance escalation. The insurance line item was 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. Salary line items have been updated for all known existing employees, degree changes, step increases and other contractual requirements. This budget anticipates seven teachers will retire and their replacement will typically be hired at a lower level. The bus contract begins the 3rd year of a 5 year contract starting July 1, 2016, and the new rates have been incorporated into the 2016-2017 budget. Gasoline and diesel prices have been built into the budget. New rates were provided by the Town for gasoline and diesel.

The budget on the following page is presented as an object code line item, for more details please go to http://www.tolland.k12.ct.us/home.

Board of Education Budget by Object Code

FY2014-15 Actual	Obj #	Object Description	FY2015-16 Adopted	FY2016-17 Town Council Approved	FY2016-17 Referendum #2 Approved	% Change Referendum #2	Dollar Change Referendum #2
$17,725,459	**111**	Certified Salaries	$17,568,069	$17,700,036	$17,622,043	0.31%	$53,974
1,661,819	**112**	Non-Certified Salaries	1,735,493	1,850,691	1,850,691	6.64%	115,198
1,072,921	**113**	Paraprofessional Salaries	989,930	1,144,269	1,144,269	15.59%	154,339
340,606	**115**	Certified Substitutes	352,624	366,699	366,699	3.99%	14,075
755,031	**118**	Maintenance/Custodial Salaries	784,125	811,399	811,399	3.48%	27,274
163,748	**122**	Non-Certified Substitutes	167,876	171,876	171,876	2.38%	4,000
175,919	**151**	Stipends	150,095	174,508	174,508	16.27%	24,413
309,269	**195**	Severance Pay	5,000	90,000	90,000	100.00%	85,000
151,447	**197**	Pensions/OPEB	372,315	294,536	294,536	-20.89%	(77,779)
4,877,679	**202**	Health Insurance	5,276,605	5,299,784	5,291,254	0.28%	14,649
290,531	**209**	HI - HSA Deductible	288,000	288,000	288,000	0.00%	-
79,504	**211**	Life Insurance	88,510	98,510	98,510	11.30%	10,000
559,067	**221**	Medicare/FICA	568,717	611,206	611,206	7.47%	42,489
20,000	**250**	Course Reimbursement-Degree Changes	25,000	50,000	50,000	100.00%	25,000
30,203	**260**	Unemployment Compensation	40,203	56,681	56,681	40.99%	16,478
231,738	**270**	Workers' Compensation	251,123	276,021	276,021	9.91%	24,898
84,400	**300**	Purchased Prof. Technical Consulting Ser.	69,278	108,256	108,256	56.26%	38,978
33,249	**321**	Tutors	25,325	27,725	27,725	9.48%	2,400
290,921	**325**	PD & Other Prof Educ Srvs	306,201	318,392	318,392	3.98%	12,191
67,188	**330**	Pupil Services Testing & Prof Services	90,205	109,322	109,322	21.19%	19,117
159,198	**342**	Audit. Legal & Consultation Services	207,117	244,597	244,597	18.10%	37,480
20,925	**351**	Athletic Officials	55,442	57,470	57,470	3.66%	2,028
217,769	**359**	Prof Services Tech.Online & Maint. Contract	297,056	385,746	385,746	29.86%	88,690
433,159	**430**	Facilities Maintenance & Repair Services	309,336	383,877	383,877	24.10%	74,541
27,154	**432**	Technology Rep/Maintenance	41,146	38,936	38,936	-5.37%	(2,210)
117,462	**442**	Rentals of Equipment	128,322	138,371	138,371	7.83%	10,049
2,090,466	**510**	Student Transp Srvs	2,209,938	2,427,383	2,427,383	9.84%	217,445
54,287	**516**	Athletic & Student Activity Transp.	65,077	66,329	66,329	1.92%	1,252
177,528	**520**	Property/Liability Insurance	175,661	180,422	180,422	2.71%	4,761
20,807	**530**	Telephone & Internet Services	27,314	28,264	28,264	3.48%	950
37,578	**535**	Postage/Advertising/Printing	44,237	52,103	52,103	17.78%	7,866
649,341	**560**	Tuition Educ Agency	1,628,006	1,766,143	1,766,143	8.49%	138,137
580,820	**561**	Tuition Sehl Dist w/ln State	452,880	545,272	545,272	20.40%	92,392
876,492	**564**	Tuition Educ Agency w/in State	583,881	405,884	405,884	-30.49%	(177,997)
24,688	**580**	Travel and Conference	24,326	29,142	29,142	19.80%	4,816
55,022	**591**	Public Safety Officers & Trooper Assign.	30,179	14,322	14,322	-52.54%	(15,857)
-	**592**	School Resource Officer	102,000	80,000	80,000	-21.57%	(22,000)
217,460	**611**	Instr Supply/Mtls	257,748	224,096	224,096	-13.06%	(33,652)
185,399	**608**	Operation/Maintenance Supplies	117,959	208,843	208,843	77.05%	90,884
85,313	**612**	Office & Classroom Supl/Mtls	137,523	133,444	133,444	-2.97%	(4,079)
1,078,271	**620**	Electricity - Eversource/TransCanada	1,103,772	1,147,662	1,147,662	3.98%	43,890
263,116	**624**	Heating Oil& Gas	254,152	217,969	217,969	-14.24%	(36,183)
290,390	**626**	Diesel/Gasoline (Vehicles)	231,808	199,912	199,912	-13.76%	(31,896)
162,644	**641**	Textbooks	198,356	110,589	110,589	-44.25%	(87,767)
13,090	**642**	Library & Professional Books	22,583	22,670	22,670	0.39%	87
24,241	**645**	Testing, Evaluations & PSAT	26,816	37,582	37,582	40.15%	10,766
15,500	**646**	Curriculum Workbook Mtls	36,021	55,094	55,094	52.95%	19,073
-	**650**	Films and Videos Supl	1,458	1,200	1,200	-17.70%	(258)
57,521	**660**	Computer Software License Agreements	57,668	58,525	58,525	1.49%	857
43,327	**690**	Athletic, Graduation, Student Activity Supply	40.929	62.796	62.796	53.43%	21.867
222,801	**730**	Equip Instruct - New	206,827	199,958	199,958	-3.32%	(6,869)
55,180	**810**	Dues and Fees - Misc Expense	45,599	47,959	47,959	5.18%	2,360
$37,177,651		**GRAND TOTAL**	**$38,275,831**	**$39,420,471**	**$39,333,948**	**2.76%**	**$1,058,117**

** Object Codes 351/591/592 reflect the realignment & consolidation of public safety expenditures. Object Code 202 has also been reduced for staff reductions. These changes in the detail will be reflected in the final BOE budget 6.8.16.

Budget Change Commentary:

The amount adopted by the Board of Education and recommended funding level by the Town Manager is $39,333,948 which is an increase of 2.76% or $1,058,117 over current year expenditures. The Town Manager worked very closely with the Superintendent of Schools during the budget development process.

Budget Development Process:

The Superintendent held six Community Budget Workshops, and three additional Board of Education meetings to develop the budget. Through these community workshops and board meetings the students, staff, and parents were encouraged to be partners in the development of a sound spending plan for the coming year. District needs and the respective requests that come from them will sometimes exceed the financial resources available. Therefore the Superintendent works with the Board of Education to establish spending priorities to adopt and submit a budget to the Town that meets the needs of the district while accounting for financial constraints. After the Town Council has set the budget allocation for the School District within the overall Town Budget, 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 30th.

Assigned Positions:

2014-2015	2015-2016	Position Title	2016-2017
FTE	**FTE**		**FTE**
220.24	212.40	All Schools – Certified	202.40
76.80	76.30	All Schools – Non-Certified	76.30
25.50	23.50	Facilities Services	24.50
46.52	44.50	Support Services	43.50
367.06	**356.70**	**Total**	**346.70**

Program Objectives and Goals FY 2017:

- Work closely with the Town on their goals for the school system as a whole, and especially in regard to critical infrastructure and building/facility Improvements - **Council Goal**

- Support the completion of identified projects within the Town's Capital Improvement Plan-**Council Goal**

FUNCTION	ACTIVITY	PROGRAM	CODE
Board of Education	**Board of Education**	**Board of Education**	**900-00**

Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Manager Proposed	2016-2017 Adopted Budget	% Increase Over Adopted
REGULAR PAYROLL	29,107,126	29,036,513	29,937,903	28,549,542	28,549,542	29,762,292	29,762,292	
OTHER SERVICES AND FEES	6,578,801	6,947,521	7,239,748	9,726,289	9,726,289	9,658,179	9,571,656	
PAYROLL EXPENDITURES	29,107,126	29,036,513	29,937,903	28,549,542	28,549,542	29,762,292	29,762,292	
OPERATING EXPENDITURES	6,578,801	6,947,521	7,239,748	9,726,289	9,726,289	9,658,179	9,571,656	
TOTAL BOARD OF EDUCATION	35,685,926	35,984,034	37,177,651	38,275,831	38,275,831	39,420,471	39,333,948	2.76%

DEBT SERVICE

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

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

Account Code	Descriptions	2016-2017 Department Request	2016-2017 Manager Proposed	2016-2017 Adopted Budget
840-00	Debt Service	4,550,000	4,550,000	4,550,000
	Subtotal -- Debt Service	**4,550,000**	**4,550,000**	**4,550,000**

FUNCTION	ACTIVITY	PROGRAM	CODE
Finance and Records	**Debt Services**	**Debt Services**	**840-00**

Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Manager Proposed	2016-2017 Adopted Budget	% Increase Over Adopted
PRINCIPAL	3,252,923	3,455,015	3,367,612	3,184,649	3,184,649	3,578,935	3,578,935	
INTEREST	1,389,862	1,289,195	1,075,637	1,239,909	913,858	971,065	971,065	
TRANSFER OUT	0	0	99,000	117,618	443,669	0	0	
OPERATING EXPENDITURES	4,642,785	4,744,210	4,542,249	4,542,176	4,542,176	4,550,000	4,550,000	
TOTAL DEBT SERVICES	4,642,785	4,744,210	4,542,249	4,542,176	4,542,176	4,550,000	4,550,000	0.17%

Principal Debt Payments

Project	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
School Bond & Note Principal						
2005 Bonds Tolland High School (partially refunded 2012)	1,135,000	1,130,000.00	495,000.00	-	-	-
2006 Bonds Tolland High School	379,940	375,250.00	-	-	-	-
2007 Bonds Tolland High School	-	-	115,000.00	-	-	-
2010 Bonds Tolland High School	84,160	84,160.00	84,160.00	84,159	84,159	84,158
2011 Bonds TIS HVACs roof, fiber-optic, TMS driveway, asbestos floor	170,000	160,000.00	160,000.00	195,000	195,000	195,000
2012 Bonds track resurfacing, lights THS field	21,550	21,550.00	21,550.00	21,550	21,550	20,480
2012 refunding of 2004 and 2005 Tolland High School	248,000	354,600.00	354,300.00	354,300	354,300	353,300
2014 Refunding of 2005, 2006, 2007	62,050	60,500.00	864,500.00	1,092,480	1,093,380	1,093,350
2015 School Bonds school security, TIS Façade	-	19,964.00	19,000.00	19,000	19,000	19,000
Sub-Total School Principal	2,100,700	2,206,024.00	2,113,510.00	1,766,489	1,767,389	1,765,288
General Purpose Bond & Note Principal						
Vernon WIT Expansion	102,983	52,268.19	-	-	-	-
Vernon Sewer Line	-	-	-	-	-	-
2006 Bonds Open Space	25,060	24,750.00	-	-	-	-
2007 Bonds Open Space	-	-	95,000.00	-	-	-
2008 Bonds Open Space and municipal projects	230,000	245,000.00	255,000.00	265,000	-	-
2010 Bonds Open Space	40,840	40,840.00	40,840.00	40,841	40,841	40,842
2011 Geothermal project lease net of subsidy	266,667	266,666.66	266,666.66	266,667	266,667	266,667
2011 Bond generator, truck, roads and Library, roof, Open Space, Cross Farms	200,000	200,000.00	200,000.00	200,000	205,000	205,000
2012 Bonds Study of facilities, drainage, pavement parking and roads	78,450	78,450.00	78,450.00	78,450	78,450	74,520
2012 refunding of 2004 and 2005 Cross Farms and old sewer projects	92,000	135,400.00	130,700.00	130,700	130,700	126,700
2014 Refunding of 2005, 2006, 2007	47,950	49,500.00	22,400.00	121,100	125,690	130,720
2015 Bonds Roads, Tolland Library, Open Space, truck, Public Garage, fiber optic	-	280,036.00	366,000.00	366,000	366,000	366,000
Sub-Total General Purpose	1,083,950	1,372,910.85	1,455,056.66	1,468,758	1,213,348	1,210,449
Total General Fund	**3,184,650**	**3,578,934.85**	**3,568,566.66**	**3,235,247**	**2,980,737**	**2,975,737**
Sewer Bond & Note Principal						
2006 Sewers	120,000	125,000.00	-	-	-	-
2011 Sewers	50,000	50,000.00	50,000.00	50,000	45,000	45,000
2014 Sewers Refunding	-	-	113,100.00	126,420	125,930	125,930
Sub-Total Sewers	170,000	175,000.00	163,100.00	176,420	170,930	170,930
Total Principal	**3,354,650**	**3,753,934.85**	**3,731,666.66**	**3,411,667**	**3,151,667**	**3,146,667**

Interest Debt Payments						
Project	**2015-16**	**2016-17**	**2017-18**	**2018-19**	**2019-20**	**2020-21**
School Bond & Note Interest						
2005 Bonds Tolland High School (partially refunded 2012)	90,628	45,050.00	10,518.00	-	-	-
2006 Bonds Tolland High School	26,361	9,381.25	-	-	-	-
2007 Bonds Tolland High School	5,750	5,750.00	2,875.00	-	-	-
2010 Bonds Tolland High School	44,339	42,655.46	40,761.86	38,553	36,238	33,819
2011 Bonds TIS HVACs roof, fiber-optic, TMS driveway, asbestos floor	50,888	45,937.50	42,337.50	37,238	29,438	21,638
2012 Bonds track resurfacing, lights THS field	6,747	6,315.96	5,884.96	5,508	5,131	4,608
2012 refunding of 2004 and 2005 Tolland High School	239,298	230,259.00	219,625.00	207,225	194,825	182,444
2014 Refunding of 2005, 2006, 2007	269,061	267,835.60	258,585.60	228,091	184,374	140,639
2015 School Bonds school security, TIS Façade	4,997	10,139.64	9,655.00	9,085	8,515	7,850
Sub-Total School Interest	**738,068**	**663,324.41**	**590,242.92**	**525,699**	**458,520**	**390,997**
General Purpose Bond & Note Interest						
Vernon WIT Expansion	2,164	305.32	-	-	-	-
Vernon Sewer Line	-	-	-	-	-	-
2006 Bonds Open Space	1,739	618.75	-	-	-	-
2007 Bonds Open Space	4,750	4,750.00	2,375.00	-	-	-
2008 Bonds Open Space and municipal projects	32,138	23,978.15	15,221.89	5,300	-	-
2010 Bonds Open Space	21,518	20,700.80	19,781.90	18,710	17,587	16,413
2011 Geothermal project lease net of subsidy (includes 6.80% sequester impact)	52,789	47,878.39	42,967.79	38,057	33,147	28,236
2011 Bond generator, truck, roads and Library, roof, Open Space, Cross Farms	43,128	37,127.50	32,627.50	27,128	19,028	10,828
2012 Bonds Study of facilities, drainage, pavement parking and roads	24,553	22,984.06	21,415.06	20,042	18,669	16,767
2012 refunding of 2004 and 2005 Cross Farms and old sewer projects	45,852	42,441.00	38,449.50	33,875	29,301	24,806
2014 Refunding of 2005, 2006, 2007	52,781	51,806.40	51,087.40	48,441	43,506	38,377
2015 Bonds Roads, Tolland Library, Open Space, truck, Public Garage, fiber optic	98,654	201,310.36	193,020.00	182,040	171,060	158,250
Sub-Total General Purpose	**380,064**	**453,900.73**	**416,946.04**	**373,593**	**332,296**	**293,676**
Total General Fund Interest	**1,118,133**	**1,117,225.14**	**1,007,188.96**	**899,292**	**790,816**	**684,674**
Sewer Bond & Note Interest						
2006 Sewers	8,650	3,125.00	-	-	-	-
2011 Sewers	17,748	16,247.50	15,122.50	13,748	11,848	10,048
2014 Sewers Refunding	22,458	22,458.00	21,327.00	17,668	12,621	7,583
Sub-Total Sewers	**48,856**	**41,830.50**	**36,449.50**	**31,415**	**24,468**	**17,631**
Total Interest (General Fund and Sewers)	**1,166,988**	**1,159,055.64**	**1,043,638.46**	**930,707**	**815,284**	**702,305**
Total Existing Debt General Fund	**4,302,782**	**4,696,160**	**4,575,756**	**4,134,539**	**3,771,553**	**3,660,411**
New Proposed Debt Principal and Interest from Debt Management Plan			**179,750**	**695,350**	**748,725**	**923,263**
Future Debt	**4,302,782**	**4,696,160**	**4,755,506**	**4,829,889**	**4,520,278**	**4,583,673**
Debt Service Fund Contributions / (Uses)	**239,394**	**(146,160)**	**(205,506)**	**(279,889)**	**29,722**	**(33,673)**
	4,542,176	**4,550,000**	**4,550,000**	**4,550,000**	**4,550,000**	**4,550,000**

Debt Management Plan

Fiscal Year	Existing General Fund Principal	Existing GF Interest	BAN interest	TOTAL General Fund Debt (excludes Sewer Assessment Debt & 2013 Energy Lease)	Annual Change in Existing Debt Service	$2,930,000 BANs Dated: 10/16 Due: 10/17 Interest	$10,030,000 Bond Issue Dated October 2017 Term: 20 Years Rate: 3.00%			$2,015,000 BANs 10/2018 to 10/2019	$6,980,00 0 BANs 10/2019 to 10/2020	$8,030,000 Bond Issue Dated October 2020 Term: 20 Years Rate: 3.25%			Total Proposed Principal	Total Proposed Interest	Total Proposed Debt Service	Contribution to / Fr Debt Service	Existing Plus Proposed DS & Contribution	Amount Budgeted for Debt Service
							Principal	Interest	Total	Interest	Interest	Principal	Interest	Total						
2016	3,184,649	1,118,133	80,925	4,383,707		-	-	-	-	-	-	-	-	-	-	-	-	(394,164)	3,989,543	4,542,176
2017	3,578,935	1,117,225	-	4,696,160	312,453	-	-	-	-	-	-	-	-	-	-	-	-	-	4,696,160	4,550,000
2018	3,568,567	1,007,190	-	4,575,757	(120,403)	29,300	-	150,450	150,450	-	-	-	-	-	-	179,750	179,750	-	4,755,507	4,550,000
2019	3,235,247	899,292	-	4,134,539	(441,218)	-	400,000	295,350	695,350	-	-	-	-	-	400,000	295,350	695,350	-	4,829,889	4,550,000
2020	2,980,737	790,816	-	3,771,553	(362,986)	-	425,000	283,425	708,425	40,300	-	-	-	-	425,000	323,725	748,725	-	4,520,278	4,550,000
2021	2,975,737	684,674	-	3,660,411	(111,142)	-	435,000	270,525	705,525	-	87,250	-	130,488	130,488	435,000	488,263	923,263	-	4,583,673	4,550,000
2022	2,992,047	569,457	-	3,561,503	(98,907)	-	450,000	257,250	707,250	-	-	-	254,394	254,394	450,000	511,644	961,644	-	4,523,147	4,550,000
2023	2,786,667	453,671	-	3,240,338	(321,166)	-	450,000	243,750	693,750	-	-	300,000	241,231	541,231	750,000	484,981	1,234,981	-	4,475,319	4,550,000
2024	2,811,667	350,032	-	3,161,699	(78,639)	-	500,000	229,500	729,500	-	-	375,000	228,069	603,069	875,000	457,569	1,332,569	-	4,494,268	4,550,000
2025	2,621,667	263,012	-	2,884,679	(277,020)	-	500,000	214,500	714,500	-	-	430,000	214,906	644,906	930,000	429,406	1,359,406	-	4,244,085	4,550,000
2026	2,161,667	194,289	-	2,355,956	(528,723)	-	500,000	199,500	699,500	-	-	430,000	201,744	631,744	930,000	401,244	1,331,244	-	3,687,200	4,550,000
2027	1,170,000	147,800	-	1,317,800	(1,038,156)	-	500,000	184,500	684,500	-	-	430,000	188,581	618,581	930,000	373,081	1,303,081	-	2,620,881	4,550,000
2028	940,000	119,125	-	1,059,125	(258,675)	-	530,000	169,125	699,125	-	-	430,000	175,500	605,500	960,000	344,625	1,304,625	-	2,363,750	4,550,000
2029	530,000	98,950	-	628,950	(430,175)	-	530,000	153,375	683,375	-	-	430,000	162,500	592,500	960,000	315,875	1,275,875	-	1,904,825	4,550,000
2030	530,000	82,913	-	612,913	(16,038)	-	530,000	137,625	667,625	-	-	430,000	149,500	579,500	960,000	287,125	1,247,125	-	1,860,038	4,550,000
2031	530,000	65,700	-	595,700	(17,213)	-	535,000	121,875	656,875	-	-	430,000	136,500	566,500	965,000	258,375	1,223,375	-	1,819,075	4,550,000
2032	380,000	51,300	-	431,300	(164,400)	-	535,000	106,125	641,125	-	-	430,000	123,500	553,500	965,000	229,625	1,194,625	-	1,625,925	4,550,000
2033	380,000	39,900	-	419,900	(11,400)	-	535,000	90,375	625,375	-	-	430,000	110,500	540,500	965,000	200,875	1,165,875	-	1,585,775	4,550,000
2034	380,000	28,500	-	408,500	(11,400)	-	535,000	74,250	609,250	-	-	430,000	97,500	527,500	965,000	171,750	1,136,750	-	1,545,250	4,550,000
2035	380,000	17,100	-	397,100	(11,400)	-	535,000	57,750	592,750	-	-	430,000	84,500	514,500	965,000	142,250	1,107,250	-	1,504,350	4,550,000
2036	380,000	5,700	-	385,700	(11,400)	-	535,000	41,250	576,250	-	-	430,000	71,500	501,500	965,000	112,750	1,077,750	-	1,463,450	4,550,000
2037	-	-	-	-	(385,700)	-	535,000	24,750	559,750	-	-	430,000	58,500	488,500	965,000	83,250	1,048,250	-	1,048,250	4,550,000
2038	-	-	-	-	-	-	535,000	8,250	543,250	-	-	430,000	45,500	475,500	965,000	53,750	1,018,750	-	1,018,750	4,550,000
2039	-	-	-	-	-	-	-	-	-	-	-	430,000	32,500	462,500	430,000	32,500	462,500	-	462,500	4,550,000
2040	-	-	-	-	-	-	-	-	-	-	-	430,000	19,500	449,500	430,000	19,500	449,500	-	449,500	4,550,000
2041	-	-	-	-	-	-	-	-	-	-	-	430,000	6,500	436,500	430,000	6,500	436,500	-	436,500	4,550,000
2042	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2043	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2044	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	38,497,584	8,104,779	80,925	46,683,288		29,300	10,030,000	3,313,500	13,343,500	40,300	87,250	7,985,000	2,733,413	10,718,413	18,015,000	6,203,763	24,218,763	(394,164)	70,507,886	

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 $2,354 for 2016/2017 with a five-year projected average of $2,520.

  - ✓ *"General Fund bonded debt as a percentage of full market value"* to be capped at 4%. Tolland is in 2016-17 at 1.93%.

  - ✓ *"General Fund debt service as a percentage of total General Fund expenditures"* to be capped at 10%. Tolland is estimated at 8.15%.

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 Statues (CGS) Sections12-129d and 7-528.

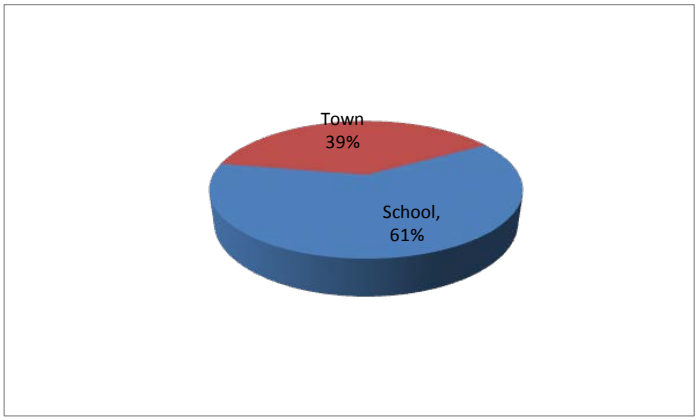
The CGS also provides for exclusion from the debt limit calculation debt issued in anticipation of taxes for the supply of water, gas, and electricity. There are additional exclusions for indebtedness issued in anticipation of receipt of proceeds from assessments levied upon property benefited by any 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, 2015	$ 40,511,008
Reimbursement for Revenue Loss (Tax relief for elderly freeze)	0
Base for Debt Limitation Computation	$ 40,511,008
Seven times the base for debt limitations	$283,577,056
Tolland's Total Net Indebtedness	**$ 34,137,145**

Board of Education debt versus Town debt

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

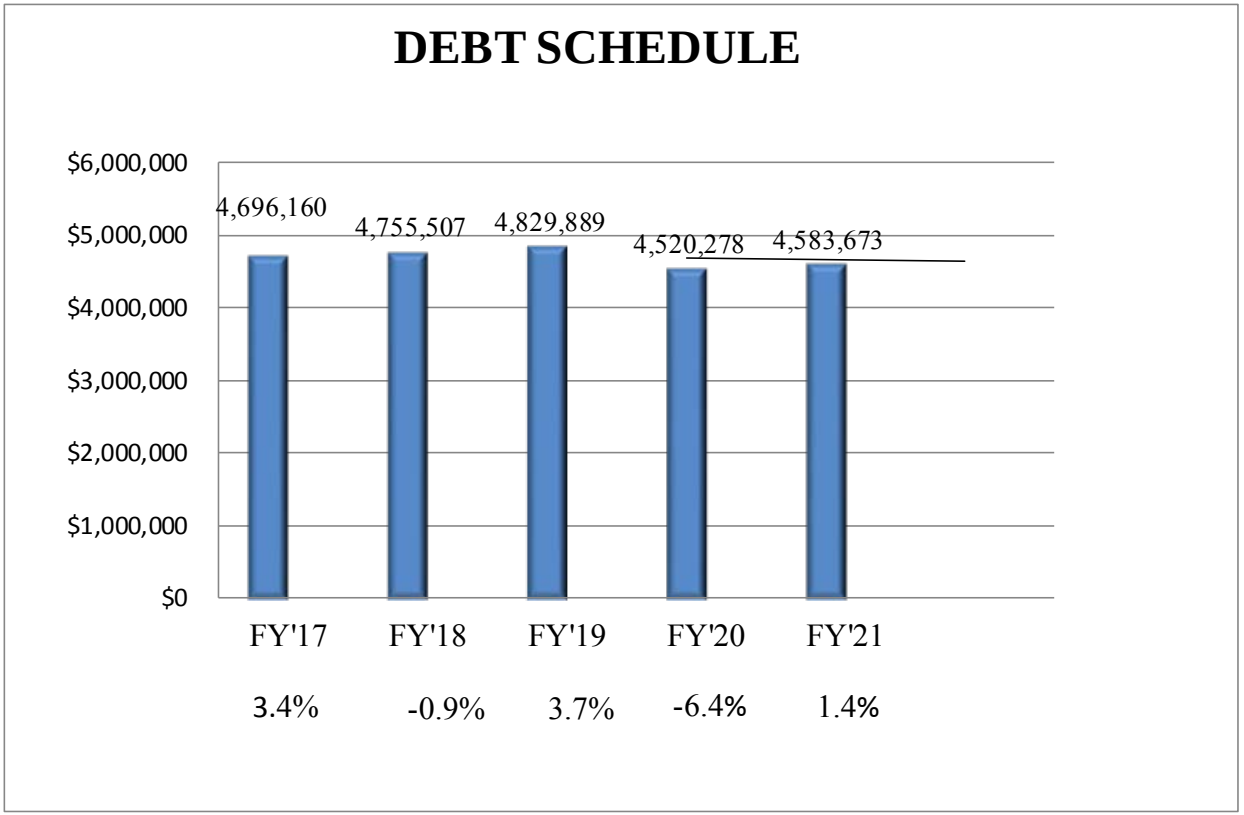


Proposed Debt Issuance Plan

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

FY 2016-17	Authorized But Unissued	Capital Needs From CIP Plan
TIS Parent Drop Off	187,492	
Drainage FY 15-16	100,000	
Road Bond	1,000,000	
Town Wide VOIP System		315,000
Dump Trucks and Lift for Garage		273,000
TIS Roof Replacement		948,500
School Facilities		105,270
Total	1,287,492	1,641,770

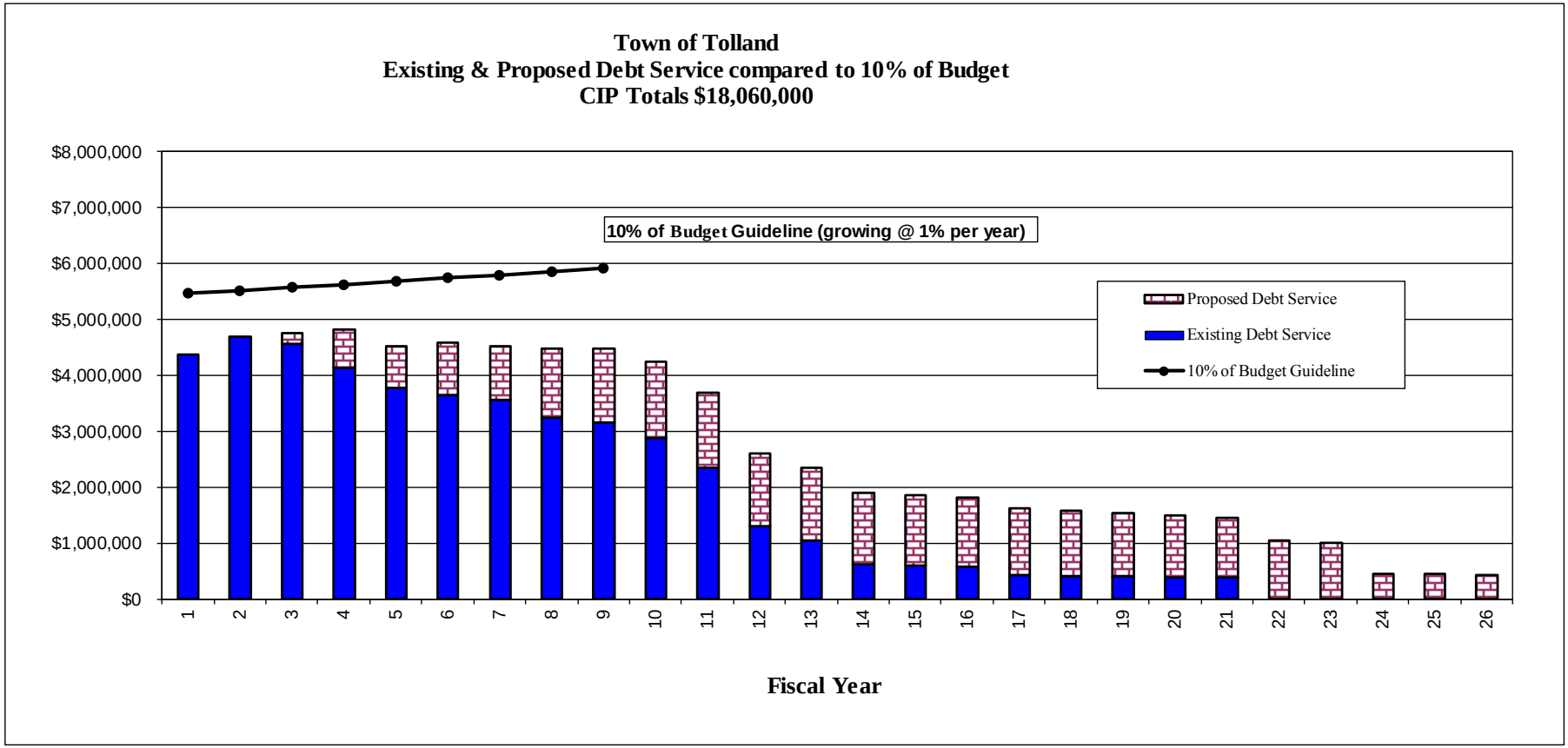
Comparative Debt service expenditure level for the next 5 years with the adopted debt management plan assumptions



Note: These numbers reflect the actual cost of debt service. Our current Debt Management Plan reflects an amount of $4,550,000 as part of the general fund budget during each of these years above. The balance will come from our Debt Reserve Fund which was established the ease the burden on the general fund impact for these years.

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	2016-2017 Department Request	2016-2017 Manager Proposed	2016-2017 Adopted Budget
910-00	Capital Improvements	225,848	100,578	54,578
	Subtotal -- Capital Improvements	**225,848**	**100,578**	**54,578**

FUNCTION	ACTIVITY	PROGRAM	CODE
Capital Improvements	Capital Improvements	Capital Improvement	910-00

Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Manager Proposed	2016-2017 Adopted Budget	% Increase Over Adopted
CAPITAL IMPROVEMENTS/TRANSFER OUT	171,877	166,991	86,456	183,814	183,814	100,578	54,578	
OPERATING EXPENDITURES	171,877	166,991	86,456	183,814	183,814	100,578	54,578	
TOTAL CAPITAL IMPROVEMENTS RESERVE	171,877	166,991	86,456	183,814	183,814	100,578	54,578	-70.31%

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 $1,339,123 in FY 2016-17 and $4,678,246 over the remaining years of the CIP plan 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 this November 2016 the Town will vote for $9,600,000 in funding to address School Capital Improvements 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 2016/2017-2020/2021 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 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 $183,814 which represented just .34% 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 $54,578. This is a decrease of $83,236 in the General Fund contribution in comparison to the current year. Included as part of my recommendation for Year One is $2,023,877 in non-referendum borrowing to cover the costs of a new phone system and connection for the Town and BOE ($315,000), large heavy equipment ($273,000), drainage improvements ($100,000) and $1,335,877 for the renovations/additions to the Highway Garage.

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 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 $2,162,863 which is 5% of the current grand levy. The Town's Financial Advisor presented the updated Financial Management Plan which takes into consideration the borrowing that I have recommended over the five years of the Plan at the first meeting in January. A summary of debt service which includes the impact of the financing I have recommended in the Five Year Capital Plan is included in the Debt Services Section of this budget book.

I have worked very closely with the Superintendent of Schools, Walt Willett as well as School Facilities Manager, Peter Sztaba in the preparation of this Capital Plan. The Board of Education has presented me with the most comprehensive review of School Facility needs that I have seen in the 10 years that I have been Town Manager in Tolland. The information presented gives a full representation of the needs of the District, but at the same time presents significant funding challenges.

To address the cumulative needs of the District, I am proposing two things:

1. A CNRE Fund contribution of $101,776 in Year Two of the Plan to address smaller, on-going District wide Capital needs. Starting in the 4th Year of the Plan I am recommending that $100,000 be budgeted annually for this purpose.
2. Consideration of a $9,600,000 bond issue in Year One of the Plan to address larger Capital needs of the District such as school roofs, replacement of ceiling tiles, asbestos floor tile removal, replacement of windows and exterior doors, school security upgrades and other items. It is estimated that $3,647,165 of this amount is reimbursable through a State School Construction Grant. The proposed work under this bond issue would be done over the FY16-17, 17-18, 18-19 and 19-20 Years. For a complete list of proposed work refer to pages 13 & 14. Should the Town Council agree with this recommendation, a referendum question would be necessary to be on the ballot during the Presidential election when we have the highest voter turnout.

I am also recommending within this Five Year Plan that we address the remaining Town facilities needs dealing with expansions to our Fire Stations and improvements at the Dog Pound. Estimated cost with design services is $3,000,000. It would be my further recommendation to either include this as part of the referendum package for the schools, as a separate question, which would make the total referendum $12,600,000 or have a separate referendum question in Year Three of the Plan. Work still needs to be done on the exact nature of the required expansion/renovation. The Fire Department requested, as part of their Five-Year Capital Plan, the replacement of certain Fire equipment such as Rescue 240 at an estimated cost of $750,000 and replacement of ET-540 at a cost of $500,000. Over the last several years we have been using as a funding source Ambulance revenue to replace rolling stock in the Fire Department as well as fund the replacement schedule for ambulances. There is insufficient balance in the reserve account at this time to fund rolling stock other than ambulances. The cost of Fire apparatuses has risen exponentially over the last several years creating a real financial dilemma for all Fire Departments. With the cost of new apparatus being on average $750,000-$1,000,000 the only funding source currently available is General Fund borrowing. I have asked the Fire Department to update information on all apparatus and using depreciation schedules as a guide to create a 10-20 year replacement schedule. Also for each piece of equipment there should be information such as year acquired, mileage, hours of use, maintenance cost over the last five years and condition assessment which is updated on an annual basis. Once this information is available we can discuss with the Council how replacement of equipment will impact our debt schedule. At the current time I have not included in this Five Year Plan replacement of any Fire vehicles.

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, monitor prevailing wages, 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 limited permanent structures in place to manage the systems. The Board of Education has taken great strides in this regard in the hiring of a very qualified Facility Manager. However, this person is tasked with maintaining all school facilities with only two other staff persons. The cost to put a Town/BOE Facility Unit together is significant, but there seems to be no other options if we want to make the improvements necessary in Town/School facilities and then manage the upkeep of those facilities within industry standards so as to prevent the types of crisis management we are being forced to undertake currently such as replacing the majority of our school roof at one time as well as the majority of our school HVAC systems. With previously identified projects such as the Parker School Elderly Housing and related parking lot improvements, Highway Garage expansion, Library expansion, Fire Station renovations and expansions and now some nine million dollars of BOE capital needs, we need dedicated staff to plan and oversee these projects while at the same time address our on-going maintenance needs. To do so adequately, in my opinion, requires a coordinated effort with the BOE and the assignment of a Town/BOE Facilities Manager, with an Operations Supervisor underneath that person and between 3-5 Trades persons. The cost for this program should be separated out from the Town and BOE budgets and treated as a separate budget so as not to detract from the other needs of the Town and BOE and to be assured that funding concerns are given true consideration. The cost to put a Facility Unit in place is significant, but the long term cost to ignore the need is even greater.

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 $715,224 with the 12/22/15 supplemental appropriation of $395,200 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.

Within this Plan additional funds related to the expansion of the Highway Garage are proposed. In the current Capital Plan we had an estimated cost of $1,637,460. The financial plan was to borrow $942,460 and use $500,000 in STEAP Funds (State grant) and add in the additional amount needed in the FY16-17 Capital Budget. During this most recent round of STEAP applications we were not successful in getting a grant award. We have resubmitted the grant request in January for consideration in the next round of funding. Scott Lappen, our new Public Works Director, has been

working with Tecton Architects on the design and has provided additional information on the scope and cost of the project. I have added an additional $2,685,656 to be funded over the next few years for this project making the total approximately $4,128,116.

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 $339,123 for FY 16-17 and FY 17-18 in addition to the remaining $1 million for each of these years for the road bond referendum funds for road maintenance. The budget allocation will increase to $1 million in Year Three 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 either 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. As part of this memo, I am providing you with a complete listing of all Town rolling stock and its normal useful life. 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. Included within this section I have provided for you a replacement and rotation plan for staff vehicles which maximizes utilization of such vehicles so that their useful life is between 8-12 years.

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 future reserves the Town established CNRE* fund which allows more flexibility in investments and serves as a future source of pay-as-you-go financing of capital projects. The fund may receive contributions from the sale of Town-owned buildings and property, transfers from the

General Fund, unexpended balances of completed capital projects in the Capital Fund, and interest from CNRE Fund investments. The actual CNRE capital financing contributions will be determined through the annual Capital Budget process. Unexpended balances from completed capital projects with a remaining balance may, by Town Council resolution, be transferred to the CNRE Fund and added to the reserve fund as a future source of financing for projects.

Funding Sources

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 .3% of the Capital Improvement budget. These contributions are .10% of the total FY 2017 general fund budget compared to .34% in FY'16. 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 2013-2017

Fiscal Years	Amount	% of Total Budget
2012/13	171,877	0.33%
2013/14	141,991	0.27%
2014/15	86,456	0.16%
2015/16	183,814	0.34%
2016/17	54,578	0.10%

- 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 cannot exceed 5% of the current tax levy without a referendum vote. Non-referendum borrowing is permissible in 2017, according to the Town Charter, at a level not to exceed $2,162,863. The budget for fiscal year 2017 recommends $2,023,287. In November 2016, the Town is planning the referendum for additional bonds in the amount of $5,952,835 required to support BOE Capital Improvement Plan supplemented by school construction grants in amount of $3,647,165.

  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 2016-2017 budget includes a Town Aid Road grant of $339,713, $116,517 grant for LoCIP projects, $431,640 for Fire Breathing Apparatus and $3,647,165 for School Construction.

- 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 $92,483 in funding adopted from the CNRE for 2017 budget for the HVAC equipment at Recreation Center and replacement of old shaft in the elevator.

- 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 2017, $50,000 will be used from reserves for the replacement of Fire Gear.

- 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.

Significant Projects funded by the Taxes:

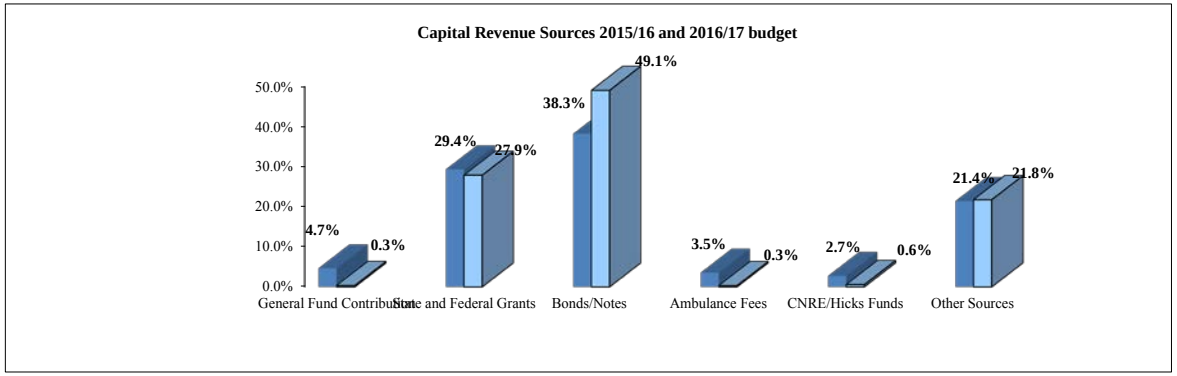
Town Administration:	24,578	Replacement of Light Duty vehicles
Fire Ambulance:	30,000	Breathing - Apparatus
	$ 54,578	

Significant Projects funded by Other Sources :

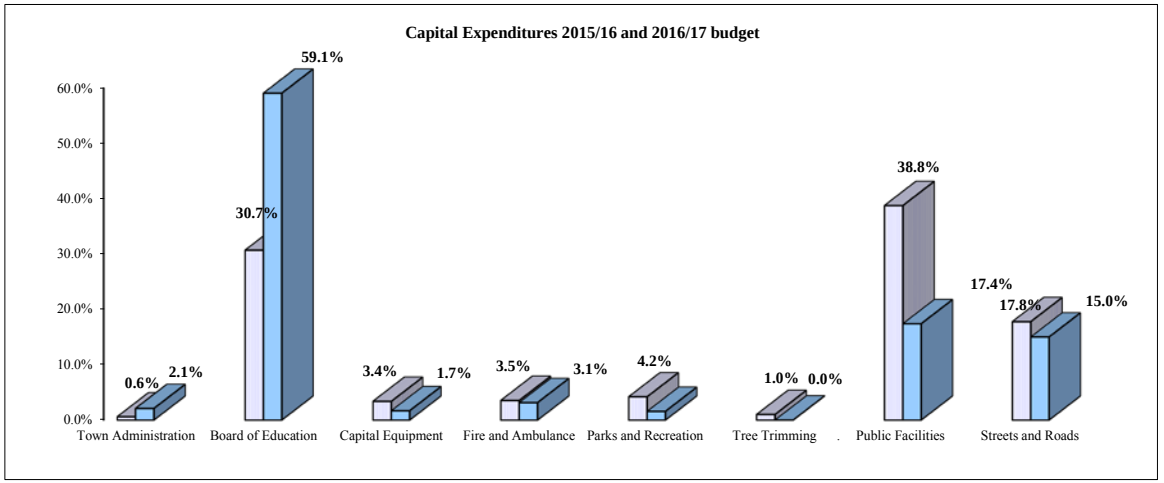
Town Administration:	315,000	Town and BOE phone system
Board of Education:	9,600,000	School Improvements Plan - 3,647,165 State grants , 5,952,835 Bonds
Capital Equipment:	273,000	Non- referendum bonds - $140,000 plow, $68,000 plow, $65,000 lift
Fire Ambulance:	481,640	$431,640 Self - Contained -Breathing -Apparatus, $ 50,000 Fire Gear Ambulance Reserve
Park and Recreation	254,600	$235,000 Recreation Center Heating System, $16,000 Lights for Crandall park, 3,600 bleacher replacement
Public Facilities:	2,828,337	Public Works Garage Renovations and $1,335,877 Non-referendum bonds funding CNRE $50,000 elevator shaft replacement
Streets and Roads:	100,000	Construction and Reconstruction - Drainage Construction -Non-referendum bonds,
	2,339,123	Road Improvements Program $339,123 -TAR grant and $2,000,000 Non-referendum bonds
	$ 16,191,700	
	$ 16,246,278	

Comparative Capital Improvement Budgets Summary
2015/2016 & 2016/2017

	2015/2016 Adopted		2016/2017 Adopted	
Revenues:				
General Fund Contribution	183,814	4.7%	54,578	0.3%
State and Federal Grants	1,159,404	29.4%	4,534,445	27.9%
Bonds/Notes	1,510,692	38.3%	7,976,712	49.1%
Ambulance Fees	140,000	3.5%	50,000	0.3%
CNRE/Hicks Funds	108,000	2.7%	92,483	0.6%
Other Sources	846,360	21.4%	3,538,060	21.8%
Total Revenues	**3,948,270**	**100%**	**16,246,278**	100.0%



Expenditures:				
Town Administration	23,263	0.6%	339,578	2.1%
Board of Education	1,212,297	30.7%	9,600,000	59.1%
Capital Equipment	133,500	3.4%	273,000	1.7%
Fire and Ambulance	140,000	3.5%	511,640	3.1%
Parks and Recreation	166,000	4.2%	254,600	1.6%
Tree Trimming	39,715	1.0%		0.0%
Public Facilities	1,531,230	38.8%	2,828,337	17.4%
Streets and Roads	702,265	17.8%	2,439,123	15.0%
Total Expenditures	**3,948,270**	**100%**	**16,246,278**	100.0%



Operating Cost associated with future Capital Budget

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

	Town & BOE Phone System Improvements	School Improvements Plan $9.6 Million Project	Self - Contained - Breathing - Apparatus & Fire Gear	Recreation Center Heating System	Lights for Crandall park & bleacher replacement	Public Works Garage Renovations
Contractual Services	(46,409) [1]	see notes below [2]		see notes below [4]		
Maintenance			see notes below [3]		see notes below [5]	
Utilities					see notes below [5]	5,242
Totals	(46,409)	-	-	-	-	5,242

1 The project results in annual savings. Annual phone operating costs are reduced to $42,355 per year.

2 Tolland Public Schools $9.6 million Capital Improvements Savings Opportunities rather than additional operating costs:

- The avoidance of higher material and labor cost to maintain buildings in the future
- Extending the useful life of current assets
- Avoidance of fees related to the neglect that could cause safety or support concerns
- Avoidance of penalties for failing to fulfill state mandates
- Avoid costs related to unnecessary adverse health impacts on students and staff
- Avoid and/or lower the potential for workers comp claims
- Avoidance of the higher maintenance cost due to repeated repairs
- Avoid costs related to utility inefficiencies created by the use of depreciated capital components
- Avoidance of outsourcing costs due to lack of equipment and specialization
- Avoid loss of instructional time and related salaries due to equipment failures
- Avoid costs associated with the accelerated depreciation of school assets

3 The project results in annual maintenance savings and meets the mandated safety replacement requirement. We do not have an exact estimate of the savings but with new equipment we will not have to replace hoses etc.

4 The current heating system is in severe need of replacement. It is failing and is highly inefficient. A new system will actually generate savings in utilities but we do not have an exact estimate.

5 The project results in annual savings. Adding the light control system will reduce the amount of man hours required to manage the lighting and should also save on utility costs so that lights are not on when the area is not in use. The bleacher replacement will replace unsafe bleachers to ensure that we do not experience unecessary insurance claims and also create a safe environment. The savings cannot be estimated at this time.

Equipment Aging Schedule for Units Assigned to Highway Garage

2016/2017 proposed 5 year CIP

updated as of 12/2015

Vehicle/Eqp #	Description	Year	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	FY 25/26
Trucks:												
29 TOL	Mack Dump (winter use only)	1991										
30 TOL	Mack Dump (winter use only)	1993										
6 TOL	Freightliner Lo-Pro Dump	2000	16									
12 TOL	International 4700 (Tree Truck)	2000	16	17	18	19	20	21	22	23	24	25
64 TOL	Ford F250	2002	14	15	16	17	18	19	20	21	22	23
35 TOL	Western Star Dump	2002	14	15	16	17	18	19	20	21	22	23
8 TOL	Ford Utility	2003	13	14								
9 TOL	Ford F150	2003	13	14	15	16	17	18	19	20	21	22
23 TOL	Mack 10 Wheel (refurbished 2015)	2004	12	13	14	15	16	17	18	19	20	21
33 TOL	Mack Dump	2005	11	12	13							
2 TOL	Ford F250 P/U	2006	10	11	12	13	14					
25 TOL	Ford D-550 Dump	2007	9	10								
21 TOL	Mack Dump	2008	8	9	10	11	12	13	14	15	15	16
27 TOL	International 7400	2008	8	9	10	11	12					
31 TOL	International 7400	2009	7	8	9	10	11	12	13	14	15	16
26 TOL	International 7400	2012	5	6	7	8	9	10	11	12	13	14
32 TOL	International 7400	2012	5	6	7	8	9	10	11	12	13	14
51 TOL	International 7400	2013	4	5	6	7	8	9	10	11	12	13
28 TOL	International 7400	2014	3	4	5	6	7	8	9	10	11	12
11 TOL	Ford F350	2015	2	3	4	5	6	7	8	9	10	11
13 TOL	Ford F350 Rack Body	2015	2	3	4	5	6	7	8	9	10	11
24 TOL	International 7400	2016	1	2	3	4	5	6	7	8	9	10
Scheduled Replacements:												
6 TOL	International Durastar	2016	new	1	2	3	4	5	6	7	8	9
25 TOL	Ford D-550 Dump	2017		new	1	2	3	4	5	6	7	8
8 TOL	Ford Utility	2017		new	1	2	3	4	5	6	7	8
33 TOL	International 7400	2018			new	1	2	3	4	5	6	7
27 TOL	International 7400	2020					new	1	2	3	4	5
2 TOL	Ford F250 P/U	2020					new	1	2	3	4	5
Heavy Equipment:												
	Cat Grader	1972	43	44	45	46	47					
	Dyno Pack Roller	1988	27	28								
7 TOL	Vac-All	2000	15	16	17	18	19	20	21	22	23	24
20 TOL	Cat 938 Loader	2002	13	14	15	16	17	18	19	20	21	22
19 TOL	Elgin Sweeper	2003	12	13	14	15	16	17	18	19	20	21
	Paver (used)	2007	8	9	10	11	12	13	14	15	16	17
	Roadside Mower	2010	5	6	7	8	9	10	11	12	13	14
	Hyndai Excavator 4500	2011	5	6	7	8	9	10	11	12	13	14
17 TOL	Cat Loader 924	2014	2	3	4	5	6	7	8	9	10	11
22 TOL	Cat Backhoe	2014	2	3	4	5	6	7	8	9	10	11
Scheduled Replacements:												
	Dyno Pack Roller	2017		new	1	2	3	4	5	6	7	8

	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

Equipment Aging Schedule for Units Assigned to Parks & Facilities Garage

2016/2017 proposed 5 year CIP

updated as of 12/2015

Vehicle/Eqp #	Description	Year	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 23/24	FY 25/26
Trucks:												
39 TOL	Ford F800 Dump	1996										
63 TOL	GMC 3500	1999										
37 TOL	GMC 3500	2003	13									
38 TOL	Ford F550	2004	12	13	14							
56 TOL	Ford F250	2006	10	11	12	13	14	15	16	17	18	19
53 TOL	Ford F450	2007	9	10	11	12	13	14	15	16	17	18
81 TOL	Ford F250	2007	9	10	11	12	13	14	15	16	17	18
68 TOL	Ford F550	2007	9	10	11	12	13	14	15	16	17	18
75 TOL	3/4 Ton Van	2008	8	9	10	11						
55 TOL	Ford F450	2011	6	7	8	9	10	11	12	13	14	15
61 TOL	Ford F250 (mechanics truck)	2013	4	5	6	7	8	9	10	11	12	13
50 TOL	Ford F550	2015	2	3	4	5	6	7	8	9	10	11
Scheduled Replacements:												
37 TOL	GMC 3500	2016	new	1	2	3	4	5	6	7	8	9
38 TOL	Ford F550	2018			new	1	2	3	4	5	6	7
75 TOL	3/4 Ton Van	2019				new	1	2	3	4	5	6
Equipment:												
	Ford Tractor	1970	36	37	38	39	40	41	42	43	44	45
	Sweepstar	1991	25	26	27	28	29	30	31	32	33	34
	Easy Rake	1998	18	19	20	21	22	23	24	25	26	27
	Lazer Lawnmower	1999	17	18	19	20	21	22	23	24	25	26
	Gravely Snow Blower	1999	17	18	19	20	21	22	23	24	25	26
	Gravely Snow Blower	1999	17	18	19	20	21	22	23	24	25	26
	John Deere Tractor	2001	15	16	17	18	19	20	21	22	23	24
	Easy Rake	2001	15	16	17	18	19	20	21	22	23	24
	Skidsteer New Holland180	2002	14	15	16	17						
	4000 Lawnmower	2003	13	14								
	Easy Rake	2005	12	13	14	15	16	17	18	19	20	21
	Lazer Lawnmower	2005	12	13	14	15	16	17	18	19	20	21
	Gravely Snow Blower	2005	12	13	14	15	16	17	18	19	20	21
	Cat Loader	2006	11	12	13	14	15	16	17	18	19	20
	Gravely Snow Blower	2007	10	11	12	13	14	15	16	17	18	19
	Lazer Lawnmower	2007	10	11	12	13	14	15	16	17	18	19
	Kubota tractor	2007	10	11	12	13	14	15	16	17	18	19
	4000 Lawnmower	2007	10	11	12	13	14	15	16	17	18	19
	Line Painter	2008	11	12	13	14	15	16	17	18	19	20
	Skidsteer New Holland 170	2010	6	7	8	9	10	11	12	13	14	15
	580 Mower #1	2010	6	7	8	9	10	11	12	13	14	15
	Ventrix mower/thrower	2013	5	6	7	8	9	10	11	12	13	14
	ExMark Lazer Lawnmower	2014	3	4	5	6	7	8	9	10	11	12
	ExMark Lazer Lawnmower	2014	3	4	5	6	7	8	9	10	11	12
	ExMark Lazer Lawnmower	2014	3	4	5	6	7	8	9	10	11	12
	ExMark Lazer Lawnmower	2014	3	4	5	6	7	8	9	10	11	12
	Easy Rake/Smithco Groomer	2015	1	2	3	4	5	6	7	8	9	10
Scheduled Replacements:												
	4000 Lawnmower	2017		new	1	2	3	4	5	6	7	8
	Skidsteer New Holland180	2019				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 recommended end of service
	2 years past recommended end of service		scheduled for replacement

FIVE YEAR CAPITAL IMPROVEMENT PLAN
BUDGET SUMMARIES FOR FISCAL YEARS 2016-2017 THROUGH 2020-2021
Italic indicates the recurring projects

PROJECT SUMMARY DESCRIPTIONS	Project Cost	Existing Funds for next budget	1 FY 2016-2017	2 FY 2017-2018	3 FY 2018-2019	4 FY 2019-2020	5 FY 2020-2021	Funding Totals FY 2017-2021
TOWN ADMINISTRATION								
Town Administration								
Replacement of Light Duty Vehicles	***110,475***		*24,578*	*23,013*	*23,013*	*23,013*	*16,858*	***110,475***
Town Wide VOIP System	**315,000**		315,000					**315,000**
Facilities Capital Improvements	**50,000**						50,000	**50,000**
SUBTOTAL TOWN ADMINISTRATION	**475,475**	**0**	**339,578**	**23,013**	**23,013**	**23,013**	**66,858**	**475,475**
BOARD OF EDUCATION								
Tolland Intermediate School								
Tolland Middle School								
Birch Grove Primary School								
Tolland High School								
District Wide								
Various School Capital Improvements	**9,600,000**		9,600,000					**9,600,000**
District-Wide Capital Improvements	**101,776**			101,776				**101,776**
Facilities Capital Improvements	**200,000**					100,000	100,000	**200,000**
SUBTOTAL BOARD OF EDUCATION	**9,901,776**	**0**	**9,600,000**	**101,776**	**0**	**100,000**	**100,000**	**9,901,776**

FIVE YEAR CAPITAL IMPROVEMENT PLAN
BUDGET SUMMARIES FOR FISCAL YEARS 2016-2017 THROUGH 2020-2021
Italics indicates the recurring projects

PROJECT SUMMARY DESCRIPTIONS	Project Cost	Existing Funds	1 FY 2016-2017	2 FY 2017-2018	3 FY 2018-2019	4 FY 2019-2020	5 FY 2020-2021	Funding Totals FY 2017-2021
CAPITAL EQUIPMENT								
Capital Equipment								
Replacement of Truck #6	**273,000**		273,000					**273,000**
Replacement of Pavement Roller	**16,500**			16,500				**16,500**
Replacement of 11' Mower, Truck #25 and Service Truck	**189,000**			189,000				**189,000**
Replacement of Truck #33	**180,000**				180,000			**180,000**
Replacement of Truck #38	**70,000**				70,000			**70,000**
Skid Steer	**50,000**					50,000		**50,000**
Replacement of 2008 Cargo Van	**45,000**					45,000		**45,000**
Replace Truck #27	**200,000**						200,000	**200,000**
Replace Truck #2	**50,000**						50,000	**50,000**
SUBTOTAL CAPITAL EQUIPMENT	**1,073,500**	**0**	**273,000**	**205,500**	**250,000**	**95,000**	**250,000**	**1,073,500**
FIRE AND AMBULANCE								
Fire and Ambulance								
Contribution to Emergency Services Equipment Reserve								
Self-Contained Breathing Apparatus	**461,640**		461,640					**461,640**
Fire Gear	**50,000**		50,000					**50,000**
Replacement of Ambulance 540	**275,000**			275,000				**275,000**
Replacement of 2006 Service 240 First Response Vehicle	**87,500**				87,500			**87,500**
Replacement of Ambulance 640	**285,000**					285,000		**285,000**
SUBTOTAL FIRE AND AMBULANCE	**1,159,140**	**0**	**511,640**	**275,000**	**87,500**	**285,000**	**0**	**1,159,140**

FIVE YEAR CAPITAL IMPROVEMENT PLAN
BUDGET SUMMARIES FOR FISCAL YEARS 2016-2017 THROUGH 2020-2021
Italics indicated recurring projects

PROJECT SUMMARY DESCRIPTIONS	Project Cost	Existing Funds	1 FY 2016-2017	2 FY 2017-2018	3 FY 2018-2019	4 FY 2019-2020	5 FY 2020-2021	Funding Totals FY 2017-2021
PARKS AND RECREATION								
Parks and Recreation								
Bleacher Replacement	**13,200**		3,600	3,600	6,000			**13,200**
Control Link System for Crandall Park Lights	**16,000**		16,000					**16,000**
Recreation Center HVAC System	**235,000**	**76,000**	159,000					**235,000**
New Playground Area	**30,000**					30,000		**30,000**
SUBTOTAL PARKS AND RECREATION	**294,200**	**76,000**	**178,600**	**3,600**	**6,000**	**30,000**	**0**	**294,200**
PUBLIC FACILITIES								
Public Facilities								
Replacement of Old Elevator Shaft	**50,000**		50,000					**50,000**
Additional Funding for Highway Garage Renovations	**4,128,116**	**1,442,460**	1,335,877	1,349,779				**4,128,116**
Additions and Upgrades to Fire Stations	**3,000,000**				3,000,000			**3,000,000**
Boiler for Jail and Trooper Office	**25,000**					25,000		**25,000**
SUBTOTAL PUBLIC FACILITIES	**7,203,116**	**1,442,460**	**1,385,877**	**1,349,779**	**3,000,000**	**25,000**	**0**	**7,203,116**
PUBLIC WORKS								
Public Works								
Tree Trimming								***0***
SUBTOTAL PUBLIC WORKS	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
STREETS AND ROADS								
Construction and Reconstruction								
Drainage Construction and Design	***500,000***		*100,000*	*100,000*	*100,000*	*100,000*	*100,000*	***500,000***
Pavement Management								
Road Improvements 11/2012 referendum	**5,000,000**	**3,000,000**						**3,000,000**
Various Roads	***3,678,246***		*339,123*	*339,123*	*1,000,000*	*1,000,000*	*1,000,000*	***3,678,246***
SUBTOTAL STREETS AND ROADS	**9,178,246**	**3,000,000**	**439,123**	**439,123**	**1,100,000**	**1,100,000**	**1,100,000**	**7,178,246**
CIP GRAND TOTALS	**29,285,453**	**4,518,460**	**12,727,818**	**2,397,791**	**4,466,513**	**1,658,013**	**1,516,858**	**27,285,453**

YEAR 1

2016-2017

YEAR 1 CAPITAL BUDGET SUMMARY
FISCAL YEAR 2016-2017

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
PROJECTED AVAILABILITY OF CAPITAL FUNDS ====	**3,518,460**	**54,578**	**92,483**	**19,600**	**2,023,877**	**5,952,835**	**116,517**	**339,123**	**431,640**	**3,647,165**	**466,101**	**0**	**0**	**0**	**16,662,379**
TOWN ADMINISTRATION															
Town Administration	0	**24,578**	0	0	315,000	0	0	0	0	0	0	0	0	0	339,578
BOARD OF EDUCATION															
Birch Grove Primary	0	**0**	0	0	0	0	0	0	0	0	0	0	0	0	0
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
Tolland High School	0	**0**	0	0	0	0	0	0	0	0	0	0	0	0	0
District Wide	0	**0**	0	0	0	5,952,835	0	0	0	3,647,165	0	0	0	0	9,600,000
CAPITAL EQUIPMENT															
Capital Equipment	0	**0**	0	0	273,000	0	0	0	0	0	0	0	0	0	273,000
FIRE AND AMBULANCE															
Fire and Ambulance	**0**	**30,000**	0	0	0	0	0	0	431,640	0	50,000	0	0	0	511,640
PARKS AND RECREATION															
Parks and Recreation	76,000	**0**	42,483	19,600	0	0	116,517	0	0	0	0	0	0	0	254,600
PUBLIC FACILITIES															
Public Facilities	1,442,460	**0**	50,000	0	1,335,877	0	0	0	0	0	0	0	0	0	2,828,337
PUBLIC WORKS															
Public Works	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
STREETS AND ROADS															
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	0	0	0	339,123	0	0	0	0	0	0	2,339,123
SUMMARY PROJECT TOTALS	3,518,460	**54,578**	92,483	19,600	2,023,877	5,952,835	116,517	339,123	431,640	3,647,165	50,000	0	0	0	16,246,278
FUNDING SOURCE VARIANCES	0	**0**	0	0	0	0	0	0	0	0	416,101	0	0	0	416,101

FUNCTION	ACTIVITY	PROGRAM	CODE
FY 2016-2017 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	
Replacement of Light Duty Vehicles - To Reserve for Current Year Depreciation	**24,578**		**24,578**													**24,578**
Funds for municipal vehicle replacement.																
List of Town Vehicles:																
2003 Dodge Durango - Recreation																
2006 Jeep Liberty - Assessor																
2006 Jeep Grand Cherokee - Pool																
2006 Town and Country Van - Elderly																
2006 Jeep Liberty - Engineer																
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 Explorer - Public Works Director																
Town Wide VOIP System	**315,000**					315,000										**315,000**
New phone system and connection for Town and Board of Education (includes funding for wiring)																
TOTAL TOWN ADMINISTRATION	**339,578**	0	**24,578**	0	0	315,000	0	0	0	0	0	0	0	0	0	**339,578**

FUNCTION	ACTIVITY	PROGRAM	CODE
FY 2016-2017 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	
NO NEW FY 2016-2017 PROJECTS FOR BIRCH GROVE PRIMARY SCHOOL																
TOTAL BIRCH GROVE PRIMARY	**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 1	**Board of Education**	**Tolland Intermediate 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 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 2016-2017 PROJECTS FOR TOLLAND INTERMEDIATE SCHOOL																
TOTAL FOR TIS	**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 1	**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	
NO NEW FY 2016-2017 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 2016-2017 Capital Budget - Year 1	**Board of Education**	**Tolland High School**	**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 2016-2017 PROJECTS FOR TOLLAND HIGH SCHOOL																
TOTAL TOLLAND HIGH SCHOOL	**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 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	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	
Various School Capital Improvements Per BOE CIP plan, referendum 11/2016	**9,600,000**						5,952,835				3,647,165					**9,600,000**
TOTAL DISTRICT WIDE	**9,600,000**	0	**0**	0	0	0	5,952,835	0	0	0	3,647,165	0	0	0	0	**9,600,000**

FUNCTION	ACTIVITY	PROGRAM	CODE
FY 2016-2017 Capital Budget - Year 1	**Capital Equipment**	**Capital Equipment**	**2020-00**

Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES														Funding Totals
		Existing Funds	**General Fund Contrib**	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	
Replacement of Truck #6	**273,000**					273,000										**273,000**
2000 Freightliner plow/sander ($140,000)																
2003 Dump Truck #37 ($68,000) plow/sander for Parks																
New lift for the Highway Garage ($65,000)																
TOTAL CAPITAL EQUIPMENT	**273,000**	0	**0**	0	0	273,000	0	0	0	0	0	0	0	0	0	**273,000**

FUNCTION	ACTIVITY	PROGRAM	CODE
FY 2016-2017 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	
Self-Contained-Breathing-Apparatus (SCBA) In 2004 the department replaced our Self-Contained-Breathing-Apparatus (SCBA). Our inventory has been in service for 11 years. We are on the last hydrostatic certification cycle for the air cylinders that accompany the SCBA harness. These cylinders contain the air that is supplied to the firefighters face mask. Replacing just the cylinders is approximately $108,000. Maintenance costs have steadily been increasing the last several years to about $7,000 annually and $17,500 every few years to replace the high pressure hoses. Next to personal protective jackets, pants, helmets and boots this is one of the most important pieces of safety equipment that our staff utilizes. SCBA's are worn by firefighters in every environment that is considered to be an Immediate Danger to Life and Health (IDLH). **The department will be applying for a Federal Grant for the majority of the cost. The General Fund Contribution will be used for the required match or increase the amouunt that is not approved to purchase the cylinders.	**461,640**		**30,000**							431,640						**461,640**
Fire Gear	**50,000**											50,000				**50,000**
Contribution to Emergency Services Equipment Reserve Contributions to the ambulance fund from operations, net of expenses, average approximately $130,000 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.																
TOTAL FIRE AND AMBULANCE	**511,640**	0	**30,000**	0	0	0	0	0	0	431,640	0	50,000	0	0	0	**511,640**

FUNCTION FY 2016-2017 Capital Budget - Year 1	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	
Bleacher Replacement Replace hazardous bleachers at various parks within the Town. These bleachers are used by Tolland residents who visit the park sites to watch family members, friends, etc., at various athletic events. Two sets of bleachers had to be removed this year at Crandall Park II due to unrepairable conditions. We would like to replace several bleachers throughout the town over the next few years. (Two 3 row 27 foot aluminum bleachers)	**13,200**				3,600											**3,600**
Control Link System for Crandall Park Lights Install a Control Link System that is similar to the one at the high school turf field to the light system at Crandall Park. It allows lighting to be remotely controlled, records all usage and has a warning light to let patrons know when the lights are going off. Currently, the lights at the park are controlled by a manual timer. Adding this control system will cut down the man hours required to turn off the lights during inclement weather and/or no usage days that are on the regular schedule. The system should also save the town money for unnecessary lighting hours that does occur due to lights needing to be manually turned off.	**16,000**				16,000											**16,000**
Recreation Center HVAC System In the current capital budget, we have $76,000 allocated towards this project. After further review of the needs at the Recreation Center for heating and air conditioning, as reviewed by BVH Engineering, the cost of the project is now estimated at $235,000. I am recommending that the full amount of our LoCIP grant for the FY 2016-2017 be allocated to this project. Currently, the boilers providing heat to the Recreation Center are part of an antiquated system that serves Parker School as well. With the housing project moving forward, there is a need to provide a modern, standardized system to the Recreation Center. This system is anticipated to reduce our energy costs by approximately 30-40% per year.	**235,000**	76,000		42,483				116,517								**235,000**
TOTAL PARKS AND RECREATION	**264,200**	76,000	**0**	42,483	19,600	0	0	116,517	0	0	0	0	0	0	0	**254,600**

FUNCTION FY 2016-2017 Capital Budget - Year 1		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	
Replacement of Old Elevator Shaft Replace the old elevator cylinder and car in the Hicks Municipal building.	**50,000**			50,000												**50,000**
Additional Funding for Highway Garage Ren. STEAP grant $500,000 and $942,460 funding in FY 15-16 and $1,335,877 in FY 16-17. The balance of $1,349,779 will be funded by non-referendum debt in Fy 17-18. 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. Existing funds include grant being applied for but not yet received.	**4,128,116**	1,442,460				1,335,877										**2,778,337**
TOTAL PUBLIC FACILITIES	**4,178,116**	1,442,460	**0**	50,000	0	1,335,877	0	0	0	0	0	0	0	0	0	**2,828,337**

FUNCTION	ACTIVITY	PROGRAM	CODE
FY 2016-2017 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	
NO NEW FY 2016-2017 PROJECTS FOR PUBLIC WORKS																
TOTAL PUBLIC WORKS	**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 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	
Drainage Construction and Design 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**
TOTAL CONSTRUCTION	**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 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	
Pavement Management 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.	**339,123**								339,123							**339,123**
Road Improvements 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**
TOTAL PAVEMENT MANAGEMENT	**5,339,123**	**2,000,000**	**0**	**0**	**0**	**0**	**0**	**0**	**339,123**	**0**	**0**	**0**	**0**	**0**	**0**	**2,339,123**

YEAR 2

2017-2018

YEAR 2 CAPITAL BUDGET SUMMARY
FISCAL YEAR 2017-2018

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
PROJECTED AVAILABILITY OF CAPITAL FUNDS ====	**3,781,937**	**87,224**	**141,289**	**3,600**	**1,435,439**	**0**	**116,116**	**339,123**	**0**	**0**	**556,101**	**0**	**0**	**0**	**6,460,829**
TOWN ADMINISTRATION															
Town Administration	0	**0**	23,013	0	0	0	0	0	0	0	0	0	0	0	23,013
BOARD OF EDUCATION															
Birch Grove Primary	0	**0**	0	0	0	0	0	0	0	0	0	0	0	0	0
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
Tolland High School	0	**0**	0	0	0	0	0	0	0	0	0	0	0	0	0
District Wide	0	**0**	101,776	0	0	0	0	0	0	0	0	0	0	0	101,776
CAPITAL EQUIPMENT															
Capital Equipment	0	**87,224**	16,500	0	101,776	0	0	0	0	0	0	0	0	0	205,500
FIRE AND AMBULANCE															
Fire and Ambulance	0	**0**	0	0	0	0	0	0	0	0	275,000	0	0	0	275,000
PARKS AND RECREATION															
Parks and Recreation	3,600	**0**	0	3,600	0	0	0	0	0	0	0	0	0	0	7,200
PUBLIC FACILITIES															
Public Facilities	2,778,337	**0**	0	0	1,233,663	0	116,116	0	0	0	0	0	0	0	4,128,116
STREETS AND ROADS															
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	0	0	0	339,123	0	0	0	0	0	0	1,339,123
SUMMARY PROJECT TOTALS	3,781,937	**87,224**	141,289	3,600	1,435,439	0	116,116	339,123	0	0	275,000	0	0	0	6,179,728
FUNDING SOURCE VARIANCES	0	**0**	0	0	0	0	0	0	0	0	281,101	0	0	0	281,101

FUNCTION FY 2017-2018 Capital Budget - Year 2	ACTIVITY Town Administration	PROGRAM Town Administration	CODE 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	
Replacement of Light Duty Vehicles - To Reserve for Current Year Depreciation Funds for municipal vehicle replacement. **List of Town Vehicles:** 2003 Dodge Durango - Recreation 2006 Jeep Liberty - Assessor 2006 Jeep Grand Cherokee - Pool 2006 Jeep Liberty - Engineer 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 Explorer - Public Works Director 2016 Explorer - Asst Public Safety Director 2017 Mini-Van - Elderly	**23,013**			23,013												**23,013**
TOTAL TOWN ADMINISTRATION	**23,013**	0	**0**	23,013	0	0	0	0	0	0	0	0	0	0	0	**23,013**

FUNCTION	ACTIVITY	PROGRAM	CODE
FY 2017-2018 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	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 2017-2018 PROJECTS FOR BIRCH GROVE PRIMARY SCHOOL																
TOTAL BIRCH GROVE PRIMARY	**0**	0	**0**	0	0	0	0	0	0	0	0	0	0	0	0	**0**

FUNCTION	ACTIVITY	PROGRAM	CODE
FY 2017-2018 Capital Budget - Year 2	Board of Education	Tolland Intermediate 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	
NO NEW FY 2017-2018 PROJECTS FOR TOLLAND INTERMEDIATE SCHOOL																
TOTAL TIS	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

FUNCTION	ACTIVITY	PROGRAM	CODE
FY 2017-2018 Capital Budget - Year 2	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	
NO NEW FY 2017-2018 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 2017-2018 Capital Budget - Year 2	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	
NO NEW FY 2017-2018 PROJECTS FOR TOLLAND HIGH SCHOOL																
TOTAL TOLLAND HIGH SCHOOL	**0**	0	**0**	0	0	0	0	0	0	0	0	0	0	0	0	**0**

FUNCTION FY 2017-2018 Capital Budget - Year 2	ACTIVITY Board of Education	PROGRAM District Wide	CODE 2010-06

Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES														Funding Totals
		Existing Funds	**General Fund Contrib**	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	
District-Wide Capital Improvements Includes equipment trailer; BGP concrete repair rear sidewalk and trench drain; TMS auditorium stage floor refinishing; TIS lecture hall carpet; DW custodial burnisher; TIS paving lower level loading dock and BGP replacement of oil monitoring system.	**101,776**			101,776												**101,776**
TOTAL DISTRICT WIDE	**101,776**	0	**0**	101,776	0	0	0	0	0	0	0	0	0	0	0	**101,776**

FUNCTION FY 2017-2018 Capital Budget - Year 2	ACTIVITY Capital Equipment	PROGRAM Capital Equipment	CODE 2020-00

Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES														Funding Totals
		Existing Funds	**General Fund Contrib**	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	
Replacement of Pavement Roller Replace with used.	**16,500**			16,500												**16,500**
Replacement of 11' Toro 4000 Mower, Replacement of Truck #25 and Service Truck Replacement of 2003 trimmer mower ($53,000). Truck #25 is a 2006 one-ton truck with a small sander and plow ($68,000). Replacement of 2002 F550 service truck for Mechanics ($68,000). Truck that is being replaced will be used for catch basins.	**189,000**		**87,224**			101,776										**189,000**
TOTAL CAPITAL EQUIPMENT	**205,500**	0	**87,224**	16,500	0	101,776	0	0	0	0	0	0	0	0	0	**205,500**

FUNCTION FY 2017-2018 Capital Budget - Year 2	ACTIVITY Fire and Ambulance	PROGRAM Fire and Ambulance	CODE 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	
Replacement of Ambulance 540 Standard 5 year replacement program. The department currently has two ambulances. One is located at Station 140, 64 Crystal Lake Road and the other is located at Station 240, 3 Rhodes Road. Each ambulance geographically covers one half of the town. All new equipment needs to be purchased at the same time for example, stretchers, radios, 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.	**275,000**											275,000				**275,000**
Contribution to Emergency Services Equipment Reserve Contributions to the ambulance fund from operations, net of expenses, average approximately $130,000 per year. Funds are accumulated within a reserve account in this fund to be used towards the repacement 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.																
TOTAL FIRE AND AMBULANCE	**275,000**	0	**0**	0	0	0	0	0	0	0	0	275,000	0	0	0	**275,000**

FUNCTION FY 2017-2018 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/	
Bleacher Replacement Replace hazardous bleachers at various parks within the Town. These bleachers are used by Tolland residents who visit the park sites to watch family members, friends, etc at various athletic events. Two sets of bleachers had to be removed this year at Crandall Park II due to unrepairable conditions. We would like to replace several bleachers throughout the town over the next few years. (Two 3 row 27 foot aluminum bleachers)	**13,200**	3,600			3,600											**7,200**
TOTAL PARKS AND RECREATION	**13,200**	3,600	**0**	0	3,600	0	0	0	0	0	0	0	0	0	0	**7,200**

FUNCTION FY 2017-2018 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	
Additional Funding for Highway Garage Ren. STEAP grant $500,000 and $942,460 funding in FY 15-16 and $1,335,877 in FY 16-17. The balance of $1,349,779 will be funded by non-referendum debt in Fy 17-18. 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. Existing funds include grant being applied for but not yet received.	**4,128,116**	2,778,337				1,233,663		116,116								**4,128,116**
TOTAL PUBLIC FACILITIES	**4,128,116**	2,778,337	**0**	0	0	1,233,663	0	116,116	0	0	0	0	0	0	0	**4,128,116**

FUNCTION	ACTIVITY	PROGRAM	CODE
FY 2017-2018 Capital Budget - Year 2	**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	
Drainage Construction and Design 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**
TOTAL CONSTRUCTION	**100,000**	0	**0**	0	0	100,000	0	0	0	0	0	0	0	0	0	**100,000**

FUNCTION FY 2017-2018 Capital Budget - Year 2	ACTIVITY Streets and Roads	PROGRAM Pavement Management	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	
Pavement Management 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.	**339,123**								339,123							**339,123**
Road Improvements 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. 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**	1,000,000														**1,000,000**
TOTAL PAVEMENT MANAGEMENT	**5,339,123**	**1,000,000**	**0**	**0**	**0**	**0**	**0**	**0**	**339,123**	**0**	**0**	**0**	**0**	**0**	**0**	**1,339,123**

YEAR 3

2018-2019

YEAR 3 CAPITAL BUDGET SUMMARY
FISCAL YEAR 2018-2019

YEAR 3 CAPITAL BUDGET FUNDING CATEGORIES	CAPITAL BUDGET FUNDING SOURCES														
	Existing Funds	**General Fund Contrib**	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	Funding Totals
PROJECTED AVAILABILITY OF CAPITAL FUNDS ====	**7,200**	**193,013**	**0**	**6,000**	**724,761**	**3,000,000**	**116,116**	**339,123**	**0**	**0**	**421,101**	**0**	**0**	**0**	**4,807,314**
TOWN ADMINISTRATION															
Town Administration	0	**23,013**	0	0	0	0	0	0	0	0	0	0	0	0	23,013
BOARD OF EDUCATION															
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	**0**	0	0	0	0	0	0	0	0	0	0	0	0	0
CAPITAL EQUIPMENT															
Capital Equipment	0	**70,000**	0	0	180,000	0	0	0	0	0	0	0	0	0	250,000
FIRE AND AMBULANCE															
Fire and Ambulance	0	**0**	0	0	0	0	0	0	0	0	87,500	0	0	0	87,500
PARKS AND RECREATION															
Parks and Recreation	7,200	**0**	0	6,000	0	0	0	0	0	0	0	0	0	0	13,200
PUBLIC FACILITIES															
Public Facilities	0	**0**	0	0	0	3,000,000	0	0	0	0	0	0	0	0	3,000,000
STREETS AND ROADS															
Construction and Reconstruction	0	**100,000**	0	0	0	0	0	0	0	0	0	0	0	0	100,000
Pavement Management	0	**0**	0	0	544,761	0	116,116	339,123	0	0	0	0	0	0	1,000,000
SUMMARY PROJECT TOTALS	7,200	**193,013**	0	6,000	724,761	3,000,000	116,116	339,123	0	0	87,500	0	0	0	4,473,713
FUNDING SOURCE VARIANCES	0	**0**	0	0	0	0	0	0	0	0	333,601	0	0	0	333,601

FUNCTION	ACTIVITY	PROGRAM	CODE
FY 2018-2019 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	
Replacement of Light Duty Vehicles - To Reserve for Current Year Depreciation Funds for municipal vehicle replacement. **List of Town Vehicles:** 2003 Dodge Durango - Recreation 2006 Jeep Liberty - Assessor 2006 Jeep Grand Cherokee - Pool 2006 Jeep Liberty - Engineer 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 Explorer - Public Works Director 2016 Explorer - Asst Public Safety Director 2017 Mini-Van - Elderly 2018 Pickup Truck - Canine	**23,013**		**23,013**													**23,013**
TOTAL TOWN ADMINISTRATION	**23,013**	0	**23,013**	0	0	0	0	0	0	0	0	0	0	0	0	**23,013**

FUNCTION	ACTIVITY	PROGRAM	CODE
FY 2018-2019 Capital Budget - Year 3	**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	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																
TOTAL BIRCH GROVE PRIMARY	**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 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	
NO NEW FY 2018-2019 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 2018-2019 Capital Budget - Year 3	**Board of Education**	**Tolland High School**	**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	
NO NEW FY 2018-2019 PROJECTS FOR TOLLAND HIGH SCHOOL																
TOTAL TOLLAND HIGH SCHOOL	**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 3	**Board of Education**	**District Wide**	**2010-06**

Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES														Funding Totals
		Existing Funds	**General Fund Contrib**	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	
NO NEW FY 2018-2019 PROJECTS FOR DISTRICT WIDE																
TOTAL DISTRICT WIDE	**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 3	**Capital Equipment**	**Capital Equipment**	**2020-00**

Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES														Funding Totals
		Existing Funds	**General Fund Contrib**	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	
Replacement of Truck #33 This is a 2005 Mack truck with plow and sander which is 13 years old.	**180,000**					180,000										**180,000**
Replacement of Truck #38 Replacement of a 2004 one ton dump truck with plow and sander. This is a front line truck used everyday.	**70,000**		**70,000**													**70,000**
TOTAL CAPITAL EQUIPMENT	**250,000**	0	**70,000**	0	0	180,000	0	0	0	0	0	0	0	0	0	**250,000**

FUNCTION FY 2018-2019 Capital Budget - Year 3	ACTIVITY Fire and Ambulance	PROGRAM Fire and Ambulance	CODE 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	
Replacement of 2006 Service 240 First Response Vehicle This vehicle will be 12 years old and have approximately 85,000 to 90,000 miles on it. This vehicle is used by line officers, career staff and other members as a first response vehicle. The use of this vehicle prevents unnecessary use of larger and more expensive equipment. Because this vehicle is smaller, it is more versatile to rapidly respond to and assist at various emergencies.	**87,500**											87,500				**87,500**
Replacement of Rescue 240 After several years of justifying the addition of a second aerial device, our department has decided to defer this request until our facility needs have been addressed. We have been requesting additional space at several firehouses for many years which now has been merged into a master facilities improvement plan for the community. At this time, we feel that it is in the best interest of the community to replace Rescue 240. Rescue 240 went into service in 2002. Unfortunately, Rescue 240 requires more maintenance than is desirable and normal for the age of the vehicle. There have been several engineering and design improvements that have become available to our industry since the current truck was specified and ordered in 2001. Replacement of Rescue 240 will ensure that our Rescue Company has a safe and reliable vehicle to operate while improving upon our technical and operational capabilities. $750,000																
Contribution to Emergency Services Equipment Reserve Contributions to the ambulance fund from operations, net of expenses, average approximately $130,000 per year. Funds are accumulated within a reserve account in this fund to be used towards the repacement 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.																
TOTAL FIRE AND AMBULANCE	**87,500**	0	**0**	0	0	0	0	0	0	0	0	87,500	0	0	0	**87,500**

FUNCTION FY 2018-2019 Capital Budget - Year 3	ACTIVITY Parks and Recreation	PROGRAM Parks and Recreation	CODE 2040-00

Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES														Funding Totals
		Existing Funds	**General Fund Contrib**	CNRE Fund	Recreation 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/	
Bleacher Replacement Replace hazardous bleachers at various parks within the Town. These bleachers are used by Tolland residents who visit the park sites to watch family members, friends, etc at various athletic events. Two sets of bleachers had to be removed this year at Crandall Park II due to unrepairable conditions. We would like to replace several bleachers throughout the town over the next few years. (Two 4 row 21 foot aluminum bleachers)	**13,200**	7,200			6,000											**13,200**
TOTAL PARKS AND RECREATION	**13,200**	7,200	**0**	0	6,000	0	0	0	0	0	0	0	0	0	0	**13,200**

FUNCTION	ACTIVITY	PROGRAM	CODE
FY 2018-2019 Capital Budget - Year 3	**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	
Additions & Upgrades to Fire Stations Additions & upgrades to station 140, station 340, station 440 and dog pound. Includes $66,000 for design fees.	**3,000,000**						3,000,000									**3,000,000**
TOTAL PUBLIC FACILITIES	**3,000,000**	0	**0**	0	0	0	3,000,000	0	0	0	0	0	0	0	0	**3,000,000**

FUNCTION	ACTIVITY	PROGRAM	CODE
FY 2018-2019 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	
Drainage Construction and Design 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**
TOTAL CONSTRUCTION	**100,000**	0	**100,000**	0	0	0	0	0	0	0	0	0	0	0	0	**100,000**

FUNCTION	ACTIVITY	PROGRAM	CODE
FY 2018-2019 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	
Pavement Management 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**					544,761		116,116	339,123							**1,000,000**
TOTAL PAVEMENT MANAGEMENT	**1,000,000**	**0**	**0**	**0**	**0**	**544,761**	**0**	**116,116**	**339,123**	**0**	**0**	**0**	**0**	**0**	**0**	**1,000,000**

YEAR 4

2019-2020

YEAR 4 CAPITAL BUDGET SUMMARY
FISCAL YEAR 2019-2020

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
PROJECTED AVAILABILITY OF CAPITAL FUNDS ====	**0**	**218,013**	**25,000**	**30,000**	**644,761**	**0**	**116,116**	**339,123**	**0**	**0**	**473,601**	**0**	**0**	**0**	**1,846,614**
TOWN ADMINISTRATION															
Town Administration	0	**23,013**	0	0	0	0	0	0	0	0	0	0	0	0	23,013
BOARD OF EDUCATION															
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	**100,000**	0	0	0	0	0	0	0	0	0	0	0	0	100,000
CAPITAL EQUIPMENT															
Capital Equipment	0	**95,000**	0	0	0	0	0	0	0	0	0	0	0	0	95,000
FIRE AND AMBULANCE															
Fire and Ambulance	0	**0**	0	0	0	0	0	0	0	0	285,000	0	0	0	285,000
PARKS AND RECREATION															
Parks and Recreation	0	**0**	0	30,000	0	0	0	0	0	0	0	0	0	0	30,000
PUBLIC FACILITIES															
Public Facilities	0	**0**	25,000	0	0	0	0	0	0	0	0	0	0	0	25,000
STREETS AND ROADS															
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	544,761	0	116,116	339,123	0	0	0	0	0	0	1,000,000
SUMMARY PROJECT TOTALS	0	**218,013**	25,000	30,000	644,761	0	116,116	339,123	0	0	285,000	0	0	0	1,658,013
FUNDING SOURCE VARIANCES	0	**0**	0	0	0	0	0	0	0	0	188,601	0	0	0	188,601

FUNCTION FY 2019-2020 Capital Budget - Year 4	ACTIVITY Town Administration	PROGRAM Town Administration	CODE 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	
Replacement of Light Duty Vehicles - To Reserve for Current Year Depreciation Funds for municipal vehicle replacement. **List of Town Vehicles:** 2003 Dodge Durango - Recreation 2006 Jeep Liberty - Assessor 2006 Jeep Liberty - Engineer 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 Explorer - Public Works Director 2016 Explorer - Asst Public Safety Director 2017 Mini-Van - Elderly 2018 F350 Pickup Truck - Facilities Supervisor 2019 Pickup Truck - Canine	**23,013**		**23,013**													**23,013**
TOTAL TOWN ADMINISTRATION	**23,013**	0	**23,013**	0	0	0	0	0	0	0	0	0	0	0	0	**23,013**

FUNCTION	ACTIVITY	PROGRAM	CODE
FY 2019-2020 Capital Budget - Year 4	**Board of Education**	**Tolland Intermediate 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/ 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 INTERMEDIATE SCHOOL																
TOTAL TIS	**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 4	**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	
NO NEW FY 2019-2020 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 2019-2020 Capital Budget - Year 4	Board of Education	Birch Grove Primary	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																
TOTAL BIRCH GROVE PRIMARY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

FUNCTION FY 2019-2020 Capital Budget - Year 4	ACTIVITY Board of Education	PROGRAM District Wide	CODE 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	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	
Facilities Capital Improvements Establishment of a fund to address yearly improvement needs for the BOE facilities. The fund will be managed by the BOE Facilities Manager and Town Finance Director. Projects must meet the definition of a capital item.	**100,000**		**100,000**													**100,000**
TOTAL DISTRICT WIDE	**100,000**	0	**100,000**	0	0	0	0	0	0	0	0	0	0	0	0	**100,000**

FUNCTION	ACTIVITY	PROGRAM	CODE
FY 2019-2020 Capital Budget - Year 4	**Capital Equipment**	**Capital Equipment**	**2020-00**

Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES														Funding Totals
		Existing Funds	**General Fund Contrib**	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	
Skid Steer Replacement of Holland skid steer.	**50,000**		**50,000**													**50,000**
Replacement of 2008 Cargo Van Replace 2008 cargo van used for facilities. Equip with shelving and cargo racks.	**45,000**		**45,000**													**45,000**
TOTAL CAPITAL EQUIPMENT	**95,000**	**0**	**95,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**95,000**

FUNCTION FY 2019-2020 Capital Budget - Year 4	ACTIVITY Fire and Ambulance	PROGRAM Fire and Ambulance	CODE 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	
Ambulance 640 Replacement 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.	**285,000**											285,000				**285,000**
Contribution to Emergency Services Equipment Reserve Contributions to the ambulance fund from operations, net of expenses, average approximately $130,000 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.																
TOTAL FIRE AND AMBULANCE	**285,000**	0	**0**	0	0	0	0	0	0	0	0	285,000	0	0	0	**285,000**

FUNCTION FY 2019-2020 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/ Appr Bonds	
New Playground Area Install a new playground area outside of the entrance to the building. The playground will replace the previous existing playground that was taken down in past years. The playground was removed due to its condition and to make room for the department's parking lot expansion. The playground would consist of elements for ages 3-5 making it suitable for our preschool program. Our preschool program would benefit greatly having a suitable, on-site playground area. The playground will have future expenditures for upkeep of safety material (every year/other year of playground fibers) and replacement of equipment (in approximately 10 years). Playground Structure: $15,000 Preparation and Installation: $13,000 Playground Fibers (safety fibers): $2,000	**30,000**				30,000											**30,000**
TOTAL PARKS AND RECREATION	**30,000**	0	**0**	0	30,000	0	0	0	0	0	0	0	0	0	0	**30,000**

FUNCTION FY 2019-2020 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	
Boiler for Jail and Trooper Office Boiler for jail and trooper office. Plus take out underground fuel tank.	**25,000**			25,000												**25,000**
TOTAL PUBLIC FACILITIES	**25,000**	0	**0**	25,000	0	0	0	0	0	0	0	0	0	0	0	**25,000**

FUNCTION	ACTIVITY	PROGRAM	CODE
FY 2019-2020 Capital Budget - Year 4	**Streets and Roads**	**Construction and Reconstruction**	**2060-00**

Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES														Funding Totals
		Existing Funds	**General Fund Contrib**	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	
Drainage Construction and Design 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**
TOTAL CONSTRUCTION	**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 4	**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	
Pavement Management 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**					544,761		116,116	339,123							**1,000,000**
TOTAL PAVEMENT MANAGEMENT	**1,000,000**	**0**	**0**	**0**	**0**	**544,761**	**0**	**116,116**	**339,123**	**0**	**0**	**0**	**0**	**0**	**0**	**1,000,000**

YEAR 5

2020-2021

YEAR 5 CAPITAL BUDGET SUMMARY
FISCAL YEAR 2020-2021

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
PROJECTED AVAILABILITY OF CAPITAL FUNDS ====	**0**	**216,858**	**0**	**0**	**844,761**	**0**	**116,116**	**339,123**	**0**	**0**	**328,601**	**0**	**0**	**0**	**1,845,459**
TOWN ADMINISTRATION															
Town Administration	0	**66,858**	0	0	0	0	0	0	0	0	0	0	0	0	66,858
BOARD OF EDUCATION															
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	**100,000**	0	0	0	0	0	0	0	0	0	0	0	0	100,000
CAPITAL EQUIPMENT															
Capital Equipment	0	**50,000**	0	0	200,000	0	0	0	0	0	0	0	0	0	250,000
FIRE AND AMBULANCE															
Fire and Ambulance	0	**0**	0	0	0	0	0	0	0	0	0	0	0	0	0
PARKS AND RECREATION															
Parks and Recreation	0	**0**	0	0	0	0	0	0	0	0	0	0	0	0	0
PUBLIC FACILITIES															
Public Facilities	0	**0**	0	0	0	0	0	0	0	0	0	0	0	0	0
STREETS AND ROADS															
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	544,761	0	116,116	339,123	0	0	0	0	0	0	1,000,000
SUMMARY PROJECT TOTALS	0	**216,858**	0	0	844,761	0	116,116	339,123	0	0	0	0	0	0	1,516,858
FUNDING SOURCE VARIANCES	0	**0**	0	0	0	0	0	0	0	0	328,601	0	0	0	328,601

FUNCTION FY 2020-2021 Capital Budget - Year 5	ACTIVITY Town Administration															PROGRAM Town Administration	CODE 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		
Replacement of Light Duty Vehicles - To Reserve for Current Year Depreciation Funds for municipal vehicle replacement. **List of Town Vehicles:** 2003 Dodge Durango - Recreation 2006 Jeep Liberty - Assessor 2006 Jeep Liberty - Engineer 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 Explorer - Public Works Director 2016 Explorer - Asst Public Safety Director 2017 Mini-Van - Elderly 2018 F350 Pickup Truck - Facilities Supervisor 2019 Pickup Truck - Canine	**16,858**		**16,858**														**16,858**
Facilities Capital Improvements Establishment of a fund to address yearly improvement needs for the Town facilities. The fund will be managed by the Town Public Works Director and the Finance Director. Projects must meet the definition of a capital item.	**50,000**		**50,000**														**50,000**
TOTAL TOWN ADMINISTRATION	**66,858**	0	**66,858**	0	0	0	0	0	0	0	0	0	0	0	0		**66,858**

FUNCTION	ACTIVITY	PROGRAM	CODE
FY 2020-2021 Capital Budget - Year 5	**Board of Education**	**Tolland Intermediate 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/ 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 2020-2021 PROJECTS FOR INTERMEDIATE SCHOOL																
TOTAL TIS	**0**	0	**0**	0	0	0	0	0	0	0	0	0	0	0	0	**0**

FUNCTION	ACTIVITY	PROGRAM	CODE
FY 2020-2021 Capital Budget - Year 5	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	
NO NEW FY 2020-2021 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 2020-2021 Capital Budget - Year 5	Board of Education	Birch Grove Primary	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 2020-2021 PROJECTS FOR BIRCH GROVE PRIMARY SCHOOL																
TOTAL BIRCH GROVE PRIMARY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

FUNCTION FY 2020-2021 Capital Budget - Year 5	ACTIVITY Board of Education	PROGRAM District Wide	CODE 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	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	
Facilities Capital Improvements Establishment of a fund to address yearly improvement need for the BOE facilities. The fund will be managed by the BOE Facilities Manager and Town Finance Director. Projects must meet the definition of a capital item.	**100,000**		**100,000**													**100,000**
TOTAL DISTRICT WIDE	**100,000**	0	**100,000**	0	0	0	0	0	0	0	0	0	0	0	0	**100,000**

FUNCTION	ACTIVITY	PROGRAM	CODE
FY 2020-2021 Capital Budget - Year 5	**Capital Equipment**	**Capital Equipment**	**2020-00**

Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES														Funding Totals
		Existing Funds	**General Fund Contrib**	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	
Replace Truck #27 Six-wheel dump truck with plow and sander.	**200,000**					200,000										**200,000**
Replace Truck #2 2007 pick-up replacement for highway F250.	**50,000**		**50,000**													**50,000**
TOTAL CAPITAL EQUIPMENT	**250,000**	**0**	**50,000**	**0**	**0**	**200,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**250,000**

FUNCTION FY 2020-2021 Capital Budget - Year 5	ACTIVITY Fire and Ambulance	PROGRAM Fire and Ambulance	CODE 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	
Replcement of ET-540 This truck was delivered in 1988. The truck was built on a commercial vehicle chassis. The truck was refurbished in 2005. That refurbishment added approximately 15 years of usable service life to the truck. This truck has a 1,000 gallon tank and a 1,500 gpm pump. The department will increase in tank size when specifying the replacement truck. This vehicle is currently located at the Plains Road firehouse. $500,000																
Contribution to Emergency Services Equipment Reserve Contributions to the ambulance fund from operations, net of expenses, average approximately $130,000 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.																
TOTAL FIRE AND AMBULANCE	**0**	0	**0**	0	0	0	0	0	0	0	0	0	0	0	0	**0**

FUNCTION FY 2020-2021 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 2020-2021 PROJECTS FOR PARKS AND RECREATION																
TOTAL PARKS AND RECREATION	**0**	0	**0**	0	0	0	0	0	0	0	0	0	0	0	0	**0**

FUNCTION FY 2020-2021 Capital Budget - Year 5	ACTIVITY Public Facilities	PROGRAM Public Facilities	CODE 2050-00

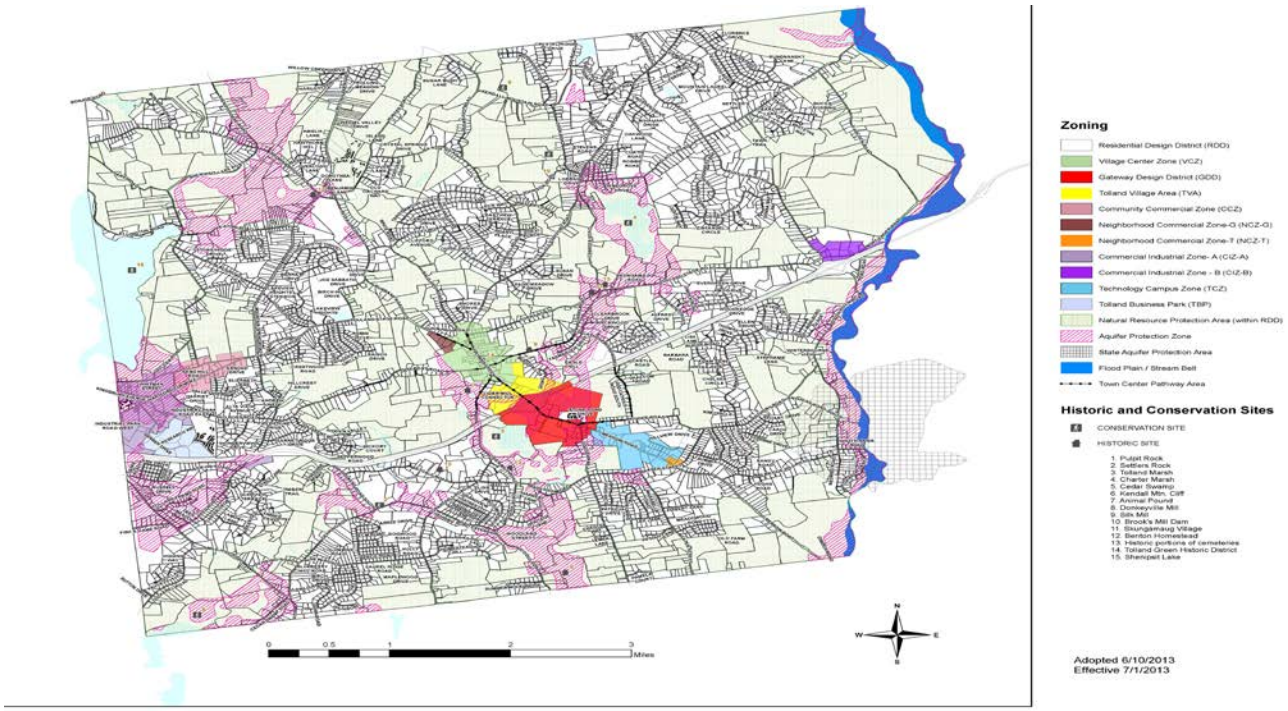
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES														Funding Totals
		Existing Funds	**General Fund Contrib**	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	
NO NEW FY 2020-2021 PROJECTS FOR PUBLIC FACILITIES																
TOTAL PUBLIC FACILITIES	**0**	0	**0**	0	0	0	0	0	0	0	0	0	0	0	0	**0**

FUNCTION	ACTIVITY	PROGRAM	CODE
FY 2020-2021 Capital Budget - Year 5	**Streets and Roads**	**Construction and Reconstruction**	**2060-00**

Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES														Funding Totals
		Existing Funds	**General Fund Contrib**	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	
Drainage Construction and Design 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**
TOTAL CONSTRUCTION	**100,000**	0	**0**	0	0	100,000	0	0	0	0	0	0	0	0	0	**100,000**

FUNCTION	ACTIVITY	PROGRAM	CODE
FY 2020-2021 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	
Pavement Management 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**					544,761		116,116	339,123							**1,000,000**
TOTAL PAVEMENT MANAGEMENT	**1,000,000**	**0**	**0**	**0**	**0**	**544,761**	**0**	**116,116**	**339,123**	**0**	**0**	**0**	**0**	**0**	**0**	**1,000,000**



Tolland was named by Money Magazine in 2015 as the 34th Best Place to live in the United States as well as in 2011 as 37th and in 2009 the 27th. The Town of Tolland is 40.4 square miles or 25,792 acres. Approximately 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 just under 15,000 by 2015. See detail for "Population and Density".

Educational System:

Tolland's school system includes a $56 million public high school which opened in September 2006. The former High School became the new Middle School for 6th, 7th & 8th grades which opened in September 2007. The Middle School became an Intermediate School for 3rd 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
Shafran Conservation Area
Weigold Open Space Conservation Area
Stoppleworth Conservation Area
Schindler-Schmidt Open Space Conservation Area
Knofla Conservation Area
Baxter Street Conservation Area
Crystal Peat Conservation Area
Sage Meadow Open Space
Auperin Conservation Area
King Riverside Conservation Area
Palmer Conservation Area
Parciak Conservation Area
Luce Conservation Area
Becker 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. The Senior Center provides information on aging and assisting family and friends who care for older adults. Some of the programs include: educational series, health clinics, compassionate support for the loss of a loved one or loss of independence as a result of a health related problem, monthly birthday celebrations, weekly luncheons, chorus, exercise programs, meditation, garden club (seasonal), book and writing clubs, AARP Tax Aide, AARP driver safety classes, adult coloring, annual inter-generational variety show, monthly newsletter, and volunteer opportunities. The Elderly Outreach Caseworker provides in-home assessments, entitlement and benefits counseling, grief counseling and is a trained CHOICES counselor has an office located at the Senior Center. This allows for greater access to those services for older adults and their family members.

TOWN OF TOLLAND, CONNECTICUT

MISCELLANEOUS STATISTICAL INFORMATION

Date of Incorporation	1772
Form of Government	Council / Manager
Population (estimated 2014)	14,971
Registered Voters	9,100
Area in square miles	40.4
Area in acres	25,792
Population density	376 per sq. mile
Altitude above mean sea level	340'--1001'
Annual Average Precipitation	48.1" at Storrs
Annual Average Temperature	48.2 at Storrs
Geographic Town Center	41 52' 48" latitude 72 20' 48" longitude
Median Age (2015)	41
Households (2012)	5,459
Median Household Income (2012)	$103,358

Road Miles	132.53
County	Tolland
High School--1	Grades 9--12
Middle School--1	Grades 6--8
Intermediate School--1	Grades 3--5
Primary School--1	Grades Pre-K--2
Revaluation	October 2014
Bond Ratings	AA+ FITCH AAA STANDARD & POOR'S
Pension Plans	ICMA Defined Contribution ICMA Deferred Compensation

Infrastructure Statistics of the Town of Tolland
Last Ten Fiscal Years

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
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	5	4	4	4	4	4	4	4	4
Parks and recreation										
Fields - Municipal	16	16	16	16	16	16	16	16	16	16
Fields - Schools	10	16	16	16	16	16	16	16	16	16
Water										
Water mains (Municipal) (feet)	66,591	67,560	66,591	66,991	66,991	66,991	66,991	66,994	66,994	66,994
Water mains (Private) (feet)	69,772	69,772	69,772	69,772	69,772	69,772	69,772	69,772	69,772	69,772
Fire hydrants (Municipal)	79	81	82	83	83	83	83	83	83	83
Fire hydrants (Private)	12	12	12	14	14	14	14	14	14	15
Wastewater										
Sewer line (feet)	41,532	41,532	41,532	41,532	46,432	46,432	46,432	46,432	46,432	46,432
Highway										
Paved miles	119.81	120.25	122.79	123.11	123.11	123.50	123.60	123.68	123.68	123.68
Unimproved miles	8.85	8.85	8.85	8.85	8.85	8.85	8.85	8.85	8.85	8.85

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Planning and community development										
Residential permits (new houses)	66	40	50	20	9	6	8	8	13	17
Commercial permits	24	23	20	25	12	22	11	34	21	21
Subdivisions approved (P&Z Comm)	12	2	5	2	8	2	3	0	0	2
COs issued (P&Z Services)	283	277	350	700	131	146	212	28	195	15
Elderly services										
Senior center attendance	9,750	9,500	7,239	8,000	8,568	7,792	8,029	8,231	8,311	8,070
Library										
Total circulation	148,380	177,798	138,265	148,891	144,512	136,776*	112,356	123,482	122,365	125,480
Attendance at library	108,872	87,477	83,698	94,723	97,219	91,294**	70,000	77,231	77,630	75,996
Recreation										
Youth programs and sports participation	3,009	2,991	3,108	3,221	2,553	2,243	2,213	1,853	1,858	1,835
Adult programs and sports participation	1,216	1,213	1,281	1,333	1,576	1,397	1,061	710	731	755
Refuse and recycling										
Tons of refuse co-generated	6,554	6,864	6,864	5,970	4,595	4,557	4,806	4,348	4,256	4,325
Tons of single stream recycling	2,062	2,082	2,187	1,530	1,824	1,840	1,737	1,772	1,730	1,753
Public safety										
Ambulance medical calls	815	823	868	954	1,031	1,095	1,183	1,135	1,235	1,272
Ambulance non-emergency calls	2,121	2,142	2,324	2,221	2,253	2,343	2,534	2,464	2,563	2,750
Fire calls	410	414	432	427	476	264	540	516	405	450
Fire medical calls*	815	823	868	954	1,031	1,095	1,183	N/A	N/A	N/A
Fire non-emergency calls	2,121	2,142	2,324	2,221	2,253	2,343	2,534	2,464	2,563	2,750
Hazardous Materials	64	65	66	43	43	44	51	46	33	40
Other calls/service calls**								839	368	375
Law enforcement										
Criminal investigations	502	450	357	450	375	214	169	590	396	458
Motor vehicle accident investigations	350	340	279	350	286	252	255	234	251	316
Registrar of voters										
Total registered voters	9,400	9,400	9,278	10,000	9,661	9,300	9,186	9,415	9,271	9,400
Revenue services										
Total taxes collected	31,229,206	33,665,945	34,183,960	36,079,493	36,045,688	36,706,615	37,641,605	38,505,983	38,885,681	40,094,577

* no longer used
** new in 2013

* Lost data when new ILS was implemented
** Door counter inoperable intermittently

TOWN OF TOLLAND, CONNECTICUT

AGE DISTRIBUTION

AGE	TOLLAND	PERCENTAGE	STATE OF CT.	PERCENTAGE
Under 5	440	2.9%	194,338	5.4%
5--14	2,675	17.9%	452,157	12.6%
15--24	1,673	11.2%	489,981	13.6%
25--44	3,299	22.0%	892,275	24.8%
45--64	4,791	32.0%	1,032,223	28.7%
65 and over	2,093	14.0%	531,079	14.8%
Total	14,971	100.0%	3,592,053	100.0%

Source: CERC Town Profile 2016

POPULATION AND DENSITY

YEAR	POPULATION	PERCENT INCREASE	DENSITY
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	-0.9%	370
2012	14,980	0.3%	371
2014	14,971	-0.06%	371

Sources: CERC Town Profile 2016
Population per square mile: 40.4 square miles

TOWN OF TOLLAND, CONNECTICUT

MAJOR EMPLOYERS

	NAME	NATURE OF BUSINESS	APPROXIMATE NUMBER OF EMPLOYEES (1)
1	TOWN OF TOLLAND	MUNICIPALITY	498
2	GERBER SCIENTIFIC	PRECISION INSTRUMENTS	300
3	WOODLAKE AT TOLLAND	NURSING HOME	275
4	BIG Y	SUPERMARKET	210
5	CNC SOFTWARE	SOFTWARE SUPPLIER	154
6	DARI FARMS	SALES	128
7	STAR HILL FAMILY ATHLETIC CENTER	SPORTS COMPLEX	75
8	NORTHEAST UTILITIES	UTILITIES	62
9	SOLDREAM, INC	PRECISION INSTRUMENTS	60
10	NERAC, INC	RESEARCH	40

(1) FULL-TIME EQUIVALENT

TOWN OF TOLLAND, CONNECTICUT

LABOR FORCE DATA

REPORTING PERIOD	LABOR FORCE	EMPLOYED	UNEMPLOYED	UNEMPLOYMENT RATE		
				TOWN OF TOLLAND	HARTFORD LABOR MARKET	STATE OF CONNECTICUT
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	8,465	8,086	379	4.5	5.6	6.6
2015	8,465	8,086	379	4.5	5.6	6.6

CERC Town Profile 2016

TOWN OF TOLLAND, CONNECTICUT
SCHOOL INFORMATION
2016

CONNECTICUT MASTERY TEST PERCENT ABOVE GOAL (2013)

	GRADE 4		GRADE 6		GRADE 8	
	TOWN	STATE	TOWN	STATE	TOWN	STATE
READING	73	56.9	76.6	62.7	94.3	76.3
MATH	75.5	61.6	83.2	65.4	93.9	65.2
WRITING	75.5	60	75.8	63.1	88.8	67.3

4-YEAR COHORT GRADUATION RATE (2013-2014)

	ALL	MALE	FEMALE
CONNECTICUT	87%	90%	84%
TOLLAND SCHOOL DISTRICT	91%	93%	88%

RATE OF CHRONIC ABSENTEEISM (2012-2013)

	ALL	K-3	4-8	9-12
CONNECTICUT	11.5%	8.9%	9.0%	16.9%
TOLLAND SCHOOL DISTRICT	4.9%	2.7%	4.4%	7.3%

CERC Town Profile 2016

TOWN OF TOLLAND, CONNECTICUT

ANALYSIS OF SCHOOL ENROLLMENT HISTORY
2007-2016

AS OF OCTOBER 1	2007	2008*	2009	2010	2011	2012	2013	2014	2015	2016
SCHOOL ENROLLMENT BY GRADE										
Pre-K--2	717	708	657	616	582	565	543	560	529	525
3--5	761	729	707	691	666	619	580	581	551	538
6--8	771	772	750	740	688	689	665	684	666	612
9--12	900	942	940	930	901	860	834	851	852	872
TOTAL	3,149	3,151	3,054	2,977	2,837	2,733	2,622	2,676	2,598	2,547
ANNUAL GAIN/LOSS BY GRADE GROUPING										
Pre-K--2	(43)	(9)	(49)	(41)	(34)	(17)	(22)	17	(31)	(4)
3--5	254	(32)	(23)	(16)	(25)	(47)	(39)	1	(30)	(13)
6--8	(242)	1	(21)	(10)	(52)	1	(24)	19	(18)	(54)
9--12	49	42	(2)	(10)	(29)	(41)	(26)	17	1	20
OVERALL CHANGE	18	2	(95)	(77)	(140)	(104)	(111)	54	(78)	(51)
SCHOOL ENROLLMENT BY GRADE										
Pre-K--K	256	248	232	219	208	211	201	213	174	167
1	237	219	202	195	178	170	170	171	184	174
2	224	241	223	202	196	184	172	176	171	184
3	256	226	244	224	201	191	182	191	177	171
4	253	253	221	244	221	205	192	188	190	177
5	252	250	242	223	244	223	206	202	184	190
6	254	257	246	246	212	239	219	226	206	184
7	251	258	256	243	241	214	237	239	222	206
8	266	257	248	251	235	236	209	219	238	222
9	233	255	240	223	219	207	209	218	203	238
10	230	227	247	228	208	219	198	206	218	203
11	238	232	232	249	231	211	222	220	213	218
12	199	228	221	230	243	223	205	207	218	213
TOTAL	3,149	3,151	3,054	2,977	2,837	2,733	2,622	2,676	2,598	2,547

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
2008-2017

	BOARD OF EDUCATION				GENERAL GOVERNMENT		
FISCAL YR. ENDED JUNE 30	DEBT SERVICE	OPERATING EXPENSE	CAP IMP RSVE FUND	TRANSFER OUT	DEBT SERVICE	OPERATING EXPENSE	TOTAL EXPENDITURES
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
2017	2,723,188	39,333,948	54,578		1,826,812	11,868,056	55,806,582

TOWN OF TOLLAND, CONNECTICUT

GENERAL FUND EXISTING DEBT RETIREMENT
2017-2026

FISCAL YR. ENDED JUNE 30	PRINCIPAL BONDS	PRINCIPAL NOTES	PRINCIPAL CAPITAL LEASE	INTEREST BONDS	INTEREST NOTES	INTEREST CAPITAL LEASE	PRINCIPAL TOTAL	INTEREST TOTAL	TOTAL DEBT SERVICE
2017	3,260,000	52,268	266,667	1,069,042	305	47,878	3,578,935	1,117,225	4,696,160
2018	3,301,900	0	266,667	964,221	0	42,968	3,568,567	1,007,189	4,575,756
2019	2,968,580	0	266,667	861,235	0	38,057	3,235,247	899,292	4,134,539
2020	2,714,070	0	266,667	757,669	0	33,147	2,980,737	790,816	3,771,553
2021	2,709,070	0	266,667	656,438	0	28,236	2,975,737	684,674	3,660,411
2022	2,725,380	0	266,667	546,131	0	23,325	2,992,047	569,456	3,561,503
2023	2,520,000	0	266,667	435,256	0	18,415	2,786,667	453,671	3,240,338
2024	2,545,000	0	266,667	336,528	0	13,504	2,811,667	350,032	3,161,699
2025	2,355,000	0	266,667	254,418	0	8,594	2,621,667	263,012	2,884,679
2026	1,895,000		266,667	190,606	0 0	3,683	2,161,667	194,289	2,355,956

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

TOWN OF TOLLAND, CONNECTICUT

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

FISCAL YR. ENDED JUNE 30	(1) POPULATION	(2) NET TAXABLE GRAND LIST	TOTAL ASSESSED VALUE	(3) LONG TERM BONDED DEBT	RATIO OF LONG TERM BONDED DEBT TO ASSESSED VALUE	LONG TERM BONDED DEBT PER CAPITA
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	1,412,389,007	38,497,584	2.73	2,567
2017	15,000	1,265,008,557	1,276,069,192	35,312,935	2.77	2,354

(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

RATIO OF ANNUAL DEBT SERVICE EXPENDITURES TO TOTAL GENERAL FUND EXPENDITURES 2008-2017

FISCAL YR. ENDED JUNE 30	(1) PRINCIPAL	(1) INTEREST	(2) TOTAL DEBT SERVICE	(2) TOTAL GENERAL FUND EXPENDITURES	RATIO OF DEBT SERVICE TO GENERAL FUND EXPENDITURES
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%
2017	3,432,775 ***	1,117,225	4,550,000	55,972,582	8.13%

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

TOWN OF TOLLAND, CONNECTICUT
PRINCIPAL TAXPAYERS-2015 GRAND LIST

	NAME	NATURE OF BUSINESS	TAXABLE VALUATION	PERCENTAGE OF NET TAXABLE GRAND LIST (1)
1	Conn Light & Power Co.	Public Utility	14,100,180	1.11%
2	Capitol Ventures LLC(AKA Big Y plaza)	Shopping Center	13,848,900	1.09%
3	Gerb CT QRS 14-73 Inc(Gerber International)	Manufacturing	7,542,290	0.60%
4	Silvas Real Estate LLC(Dari Farms)	Holding Company/Dari-Farms	5,930,780	0.47%
5	Summers & Summers Realty(CNC Software)	Holding Company	5,575,200	0.44%
6	Norwegian Woods LLC	Apartments	4,840,030	0.38%
7	Ivy Woods LLC	Apartments	4,173,800	0.33%
8	MJB Realty LLC (Star Hill Athletic Facility)	Sports Complex	3,839,400	0.30%
9	Carriage Crossing LLC	Builder/Developer	3,287,200	0.26%
10	Tomlen LLC	Holding Company	2,540,400	0.20%
		Total	**65,678,180**	**5.19%**

TOWN OF TOLLAND, CONNECTICUT

ANALYSIS OF TAX RATES, LEVIES AND COLLECTIONS
2007-2016

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
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	40,469,270	40,094,577	99.07	245,433	40,340,010	99.68	154,048	0.38
2016*	2014	33.36	41,990,817	41,505,139	98.84	320,757	41,825,896	99.61	213,452	0.51

* Year to date 4/30/16 Tax Collector report

TOWN OF TOLLAND

ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
2008-2017

	REAL ESTATE		PERSONAL PROPERTY				TOTALS		
FISCAL YR. ENDED JUNE 30	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)	ASSESSSED VALUE (1)	ESTIMATED ACTUAL VALUE	ASSESSED VALUE TO TOTAL ESTI. VALUE (2)
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**	1,107,541,199	1,577,915,999	137,134,911	29,171,246	166,306,157	237,580,224	1,270,847,356	1,815,496,223	68.10
2017***	1,107,241,732	1,581,773,903	142,026,210	30,240,615	172,266,825	246,095,464	1,279,508,557	1,827,869,367	69.18

(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

	CONSTRUCTION (1)				PROPERTY VALUES			
FISCAL YR. ENDED JUNE 30	NON-RESIDENTIAL UNITS	NON-RESIDENTIAL VALUE	RESIDENTIAL UNITS	RESIDENTIAL VALUE	(2) COMMERCIAL	(3) RESIDENTIAL	RESIDENTIAL (4) WITH VACANT LAND	NON-TAXABLE
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	24	863,200	10	2,887,827	94,079,910	1,007,103,407	1,012,741,382	146,371,115
2016**	26	362,757	8	1,934,278	94,364,610	1,010,142,677	1,015,672,372	146,492,115

(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

LAND USE CATEGORY	TOTAL AREA ACRES	TOTAL AREA PERCENT	DEVELOPED ACRES	DEVELOPED PERCENT	UNDEVELOPED** ACRES	UNDEVELOPED** PERCENT
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 2016; 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, 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 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
2006	5,364	4,938	210	3	2
2007	5,385	5,102	237	3	2
2008	5,398	5,110	261	3	2
2009	5,438	5,114	261	3	2
2010	5,582	5,218	239	1	4
2011	5,581	5,217	239	1	4
2012	5,585	5,219	239	1	1
2013	5,590	5,141	168	1	4
2014	5,654	5,166	183	1	4
2015	5,658	5,190	178	1	5

TOTAL ESTIMATED VALUATION*

FISCAL YEAR	# OF PERMITS	VALUE
2008	1,038	18,969,291
2009	896	7,294,212
2010	745	10,207,828
2011	871	8,337,237
2012	1,078	12,855,208
2013	1,177	9,776,438
2014	914	11,237,362
2015	1,137	15,299,492
2016	555	7,831,031

* 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
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
2015	291,000	151,250	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 1st and ends on June 30th.

Funds

Governmental accounting systems are organized and operated on a fund basis. A fund is an independent financial and accounting entity. It has a self-balancing set of accounts and records, cash and other financial resources, together with all related liabilities and residual equities or balances which

are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. Though funds are independent entities within the financial records of a government, there need not be physical segregation of assets. Funds may be established by the State Constitution, State Statute, Town Charter, Town Ordinances, or administrative decisions. Funds used by the Town of Tolland include: General Fund, Capital Projects Funds, Special Revenue Funds, Enterprise Funds and Trust and Agency Funds.

The General Fund: is the primary operating fund for the Town of Tolland and accounts for all financial resources except those required to be accounted for in another fund. It is the only fund with a legally adopted budget.

Fund Balance

The difference between assets and liabilities reported in governmental funds.

Generally Accepted Accounting Principles (GAAP)

The conventions, rules and procedures that serve as the norm for the fair presentation of financial statements. The various sources of GAAP for state and local government are set forth by SAS No. 69, *The Meaning of "Present Fairly in Conformity with Generally Accepted Accounting Principles" in the Independent Auditor's Report*.

Grand List

The Grand List is the compilation, by value, of all taxable and tax exempt property within the municipality.

LoCIP

Local Capital Improvements Program is a State grant awarded for the purpose of assisting a municipality with the cost of State approved capital projects.

Mill Rate

The Mill Rate is the tax rate expressed as a monetary unit. One mill equals one dollar of tax per thousand dollars of assessed value of property. Taxes levied are equal to the mill rate times the assessed value of property.

Object Codes

A uniform classification identifying the transactions of the government by the nature of the goods or services purchased.

Other Post Employment Benefits (OPEB)

Other post employment benefits provided by an employer to plan participants, beneficiaries and covered dependents through a plan or arrangement separate from a retirement plan. OPEB may include health care benefits, life insurance and other assistance programs.

Other Financing Use

A decrease in current financial resources that is reported separately from expenditures to avoid distorting expenditure trends. The use of the other financial uses category is limited to items so classified by GAAP.

Program

Group activities, operations or organizational units directed to attaining specific purposes or objectives.

Revenue

All amounts of money received by a government entity, net of refunds and other correcting transactions, other than from the issuance of debt or the liquidation of investments.

State Treasurer's Investment Fund (STIF)

The State Treasurer's Investment Fund is a Standard and Poor's AAAm rated investment pool of high quality, short-term money market instruments analyzed by the Cash Management Division of the State Treasurer's Office.

Superintendent of Schools

The Superintendent of Schools is appointed by the Board of Education and is responsible to the Board of Education for administering the Tolland Public School System.

Surplus

This term refers to the Unappropriated General Fund balance. These funds are usually excess revenues received above those budgeted and unexpended funds from the Town and School budgets. The rating agencies of Standard and Poor's and Moody's Investors Service regard about 10% fund balance as adequate to meet the unforeseen needs of the community.

Town Council

The Town Council is the elected legislative body of the Town of Tolland responsible for appointive, legislative and contractual duties, as outlined in the Town Charter and State Law. The Council is composed of seven members elected at large, on a partisan basis, every two years. The Town Council hires a Town Manager to administer the affairs of the Town.

Town Manager

The Town Manager is appointed by the Town Council and is the Chief Administrative Officer of the Town. The Town Manager has such powers and duties as the Town Charter, State Statutes, and Town Council may prescribe for the Chief Executive Officer of a municipality.

Unassigned Fund Balance

Available expendable financial resources in a governmental fund that are not the object of tentative management plans (i.e., commitments)

Water Pollution Control Authority (WPCA)

The Water Pollution Control Authority is the oversight Commission for the Town's sewer operations.

LISTING OF ACRONYMS

ADA – Americans with Disabilities Act
ACS – Affiliated Computer Service
BOE – Board of Education
CAFR – Comprehensive Annual Financial Report
CCM – Connecticut Conference of Municipalities
CT DOT – Connecticut Department of Transportation
CGS – Connecticut General Statues
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