Town of Tolland
Town Council's
Annual Budget Presentation

Fiscal Year 2022-2023

Presented by
Steve Jones
Chairperson, Tolland Town Council

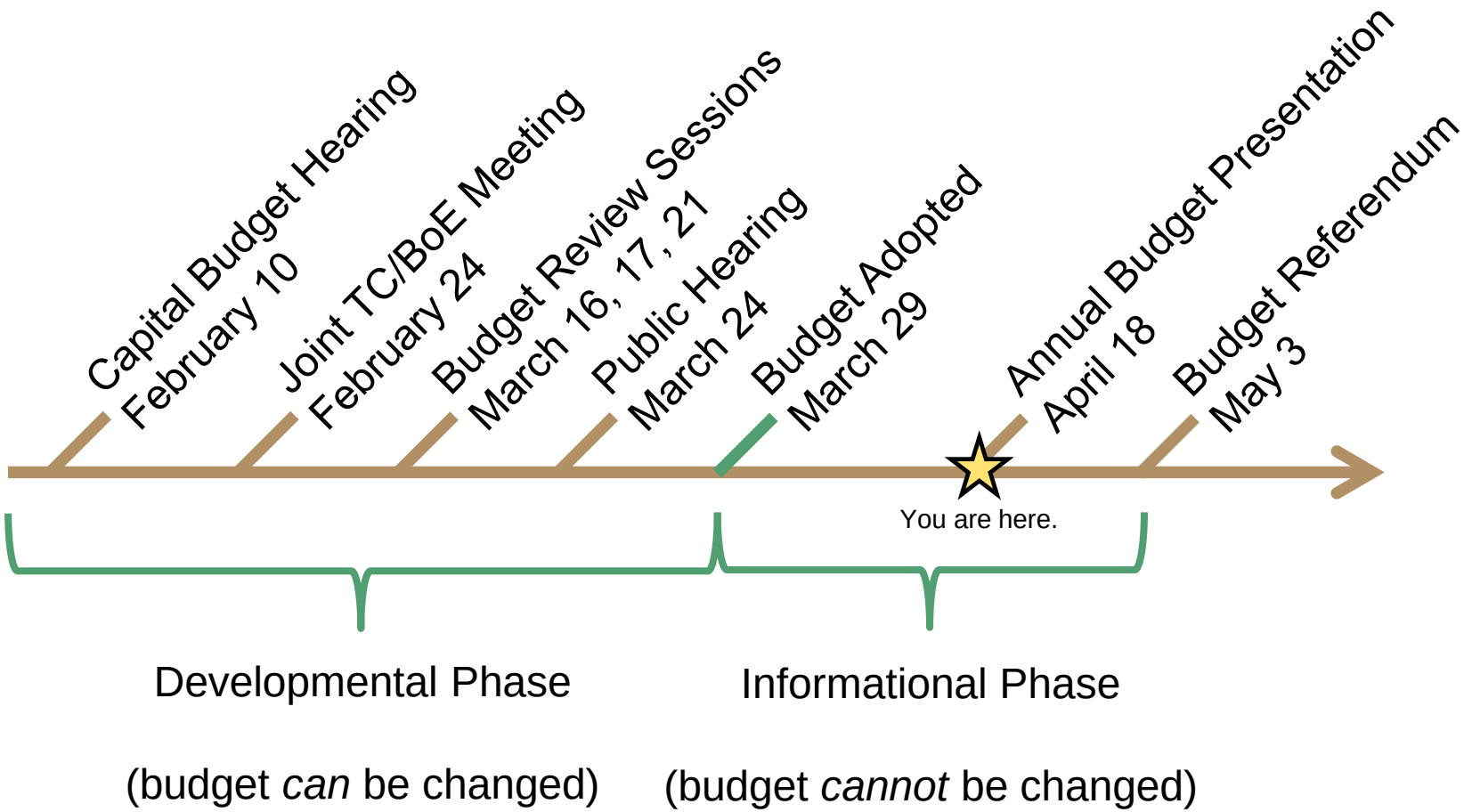
April 18, 2022 – Library Program Room

Agenda and Purpose

Overview of the Presentation Meeting

- High-level Review of the Budget and Community Planning Process
- Summary of Budgetary Expenditures
- Summary of Revenues
- Public Input and Questions

Budget and Community Planning Timeline



Budget and Community Planning Goals

- Maintain and improve services
- Avoid employee burnout and improve retention.
- Provide a reduction in the mill rate.
- Maintain creditworthiness

Changes to Expenditures

By the numbers

Budget Area	Adopted Budget FY21-22	Proposed Budget FY22-23	Change
General Government (Town Operations)	$12,607,647	$13,109,713	$502,066 +3.98%
Board of Education	$40,819,289	$42,040,614	$1,221,325 +2.99%
Capital Improvements	$137,946	$255,880	$117,934 +85.49%
Debt Service	$4,650,000	$4,700,000	$50,000 +1.08%
Total	$58,214,882	$60,106,207	$1,891,325 +3.25%

What does 3.25% do for Town Services?

Item	Cost Increase
Salary increases (includes new positions, $131,016 & includes a remaining balance for the grants/project manager that was partially added in FY 21-22 - $43,000) for regular wage costs	$ 174,016
FICA, Medicare, Employee Deferred Contribution Plan	$ 67,036
Personnel Contingency - union negotiations and other wage-related increases	$ 100,965
Fuel & Oil Costs	$ 50,285
Professional Services - majority is State Trooper costs ($9,448) increase	$ 15,025
Health Insurance	$ 21,605
Refuse Disposal	$ 30,154
Capital Improvements	$ 117,934

What does 3.25% do for Town Services?

- Addition of one Public Safety Officer (PSO)
  - In mid FY 21-22, the Town Council approved the Town to apply for a Staffing for Fire and Emergency Response (SAFER) Grant. If approved, it will allow the Town to hire 3 public safety officers to be paid for in full for 3 years. One position has been added into the budget this year as a recommended phase-in or the ability to still add one PSO if the grant is not approved. These positions will address the demand for emergency services, especially during the daytime hours when most volunteers are out of town at work. There are occasions when there are insufficient staff to attend to emergencies and the response to each event then becomes very thin. ($84,355)

- One full-time public works laborer position is being reinstated
  - The addition of the position will alleviate some of the delays in addressing the public works increased demands. ($58,076 – Oct 1)

What does 3.25% do for Town Services?

- One part-time, 25 hour per week position, for the Senior Center
  - The addition of this position, would provide for additional staff coverage of the building and most importantly welcome and assist seniors as they enter the senior center. This position would also assist seniors with registering for programs; signing onto the computer, answering questions and directing them to various programs and would assist with setting up the program space, managing the monthly newsletter and answering the phones. ($50,593)
- One part-time recreation coordinator with no benefits - Reinstatement ($8,307 – April 1)
  - The return of the eliminated staff member would allow the department to grow in all areas of this department's responsibilities. This staff position would be able to focus on programming, specifically growth and marketing. An increase in programming would result in an increase in revenue for the department. This would allow the director to focus on some programming and also allow him to engage with the community on their needs from the department.

What does 3.25% do for School Services?

- **Protects these important positions:**
  - 1.0 FTE TMS/THS Social Studies Teacher to help absorb impact of state mandated course & teach Skills for Adolescents sections at TMS.
  - 0.6 Facilities Personnel to provide necessary assistance to the facilities workforce.
  - 1.0 Math Teacher (TMS/THS) to provide necessary sections to better serve students.
  - 1.0 School Counselor (TMS) to continue a previously grant funded position providing social and emotional support to students at the Middle School.

- **BOE Budget Factors:**
  - Utilized Educational Reserve Fund to fulfill capital/technology initiative need
  - Reductions made for trend in Audit, Workers Compensation, Postage, Course Reimbursements, and Medicare/FICA
  - Reductions and adjustments to unemployment, OPEB, and custodial supplies
  - Maintains Pathways (Business and Engineering) to help reduce student attrition and loss of funds
  - Maintains cost-avoidance programming

What does 3.25% do for Capital/Debt Services?

- Capital Improvement funding by the General Fund increased by $117,934

- Debt service increased by $50,000
  - Mainly due to funding the Birch Grove Elementary School and the Firehouse Improvements

What does 3.25% do for Capital/Debt Services?

General Fund Portion of Capital Amount: $255,880

Town Administration Projects:

- General Fund portion of WPCA $79,946
- Vehicle Replacement Depreciation $99,054

Board of Education Projects:

- Replace THS Rear Loading Dock EDO System $10,000

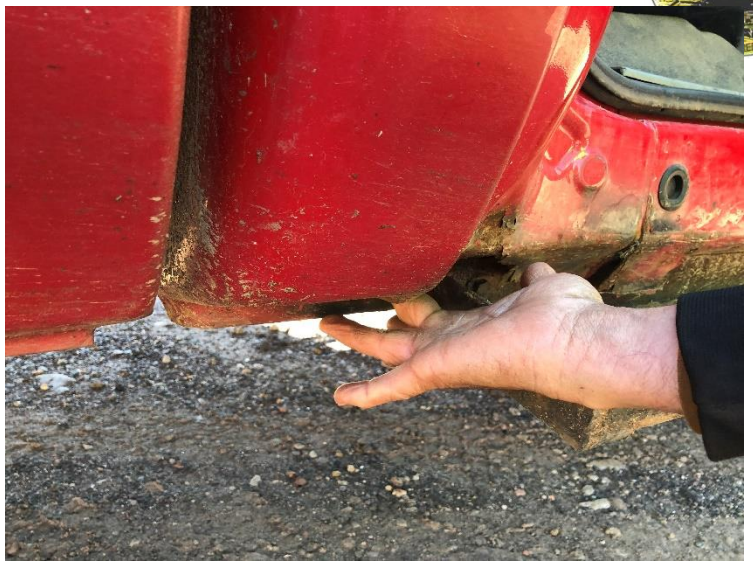
Capital Equipment Projects:

- Replace Truck #10 – Highway $50,443

Public Facilities Projects:

- Shingled Roof Highway Garage $44,000
  ($16,437 from **General Fund** & $27,563 from LoCIP grant)

2007 Truck #10



Tolland High School Loading Dock

TOLLAND DEBT MANAGEMENT PLAN SCHEDULE 2022-23 THROUGH 2026-27

In FY 22/23 the General Fund budget will increase by $50,000 to $4,700,000 and will continue to increase through FY 23/24. The negative amount listed below under “Amount to be Paid from Debt Service Fund” is the amount to be contributed to cover the total debt payments. Much of this impact is due to debt for the Birch Grove School and potential renovations to the Firehouses. The plan will allow the budget to begin being reduced in FY 2026-27 to eventually get back to $4,600,000. Once the budget returns to this level, the plan is to begin building capital reserves to fund future projects on a pay as you go basis as debt falls off the books.

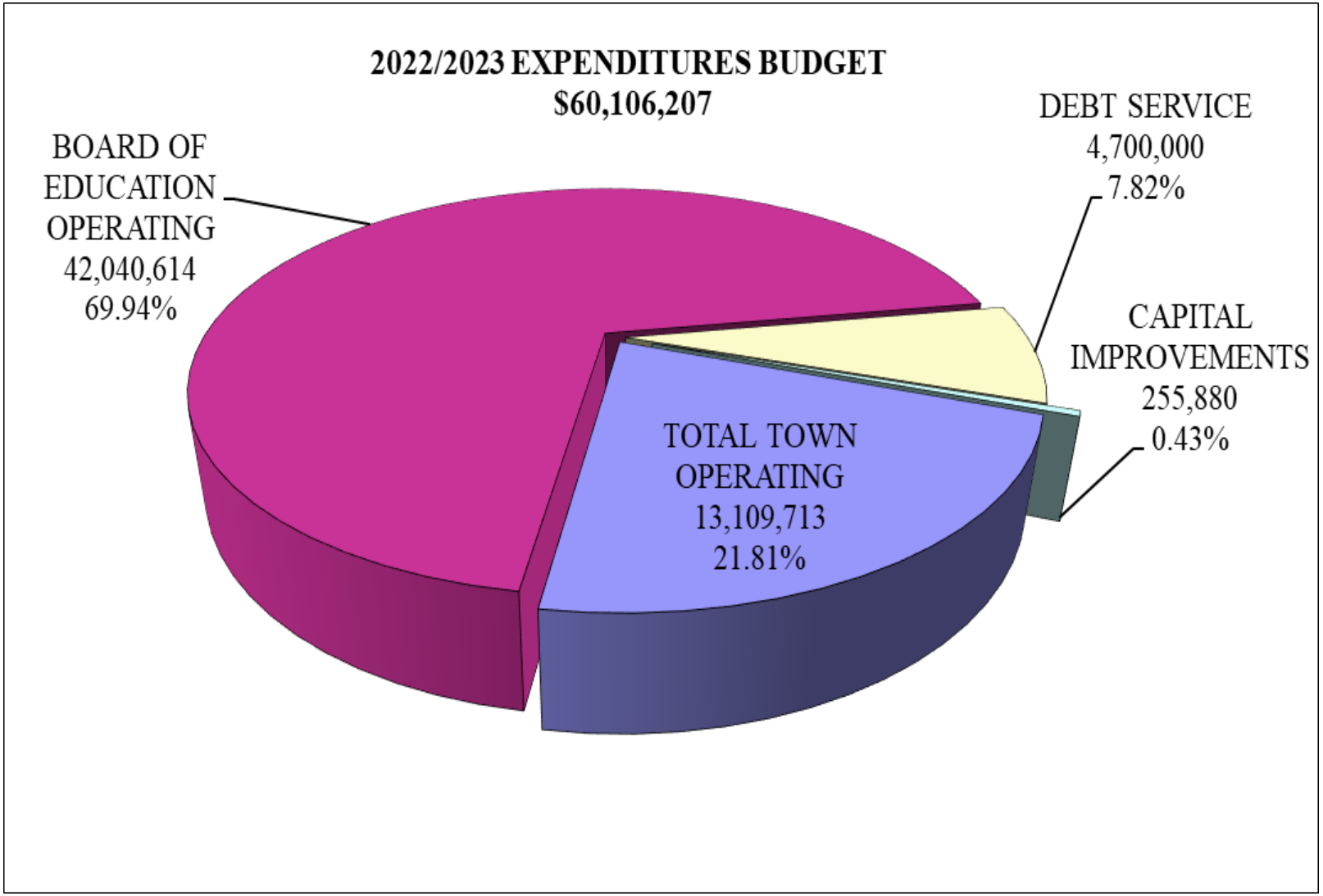
	Debt Management Plan	General Fund Budget	Amount to be Paid from Debt Service Fund
FY 22/23	$4,978,089	$4,700,000	($ 278,089)
FY 23/24	$5,420,029	$4,750,000	($ 670,029)
FY 24/25	$5,206,112	$4,750,000	($ 456,112)
FY 25/26	$5,211,720	$4,750,000	($ 461,720)
FY 26/27	$4,568,725	$4,750,000	$ 181,275

Additional Budget Highlights

- Required use of $200,000 of undesignated fund balance
- $68,000 from committed fund balance for debt service increase offset

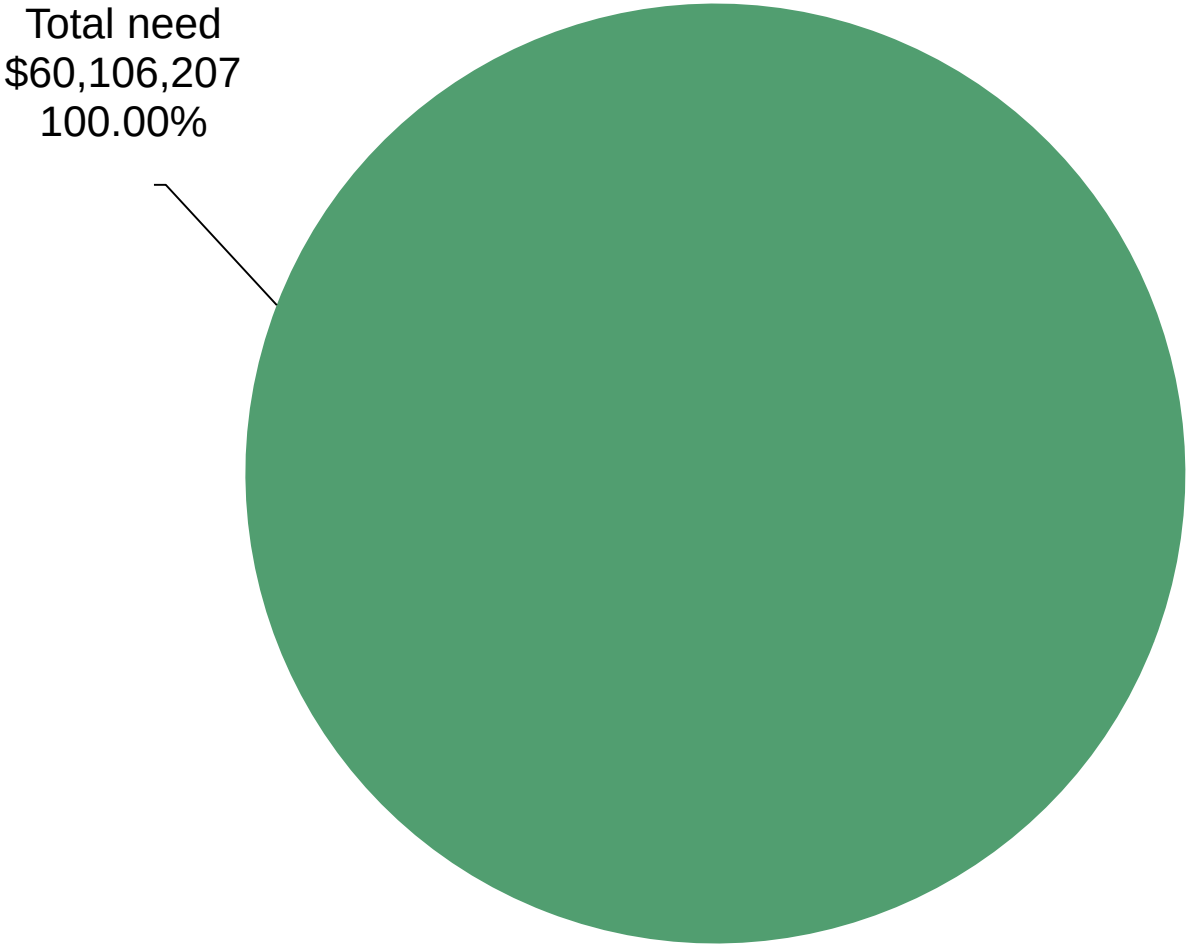
The Budget: Expenditures

Controls levels of service and programs



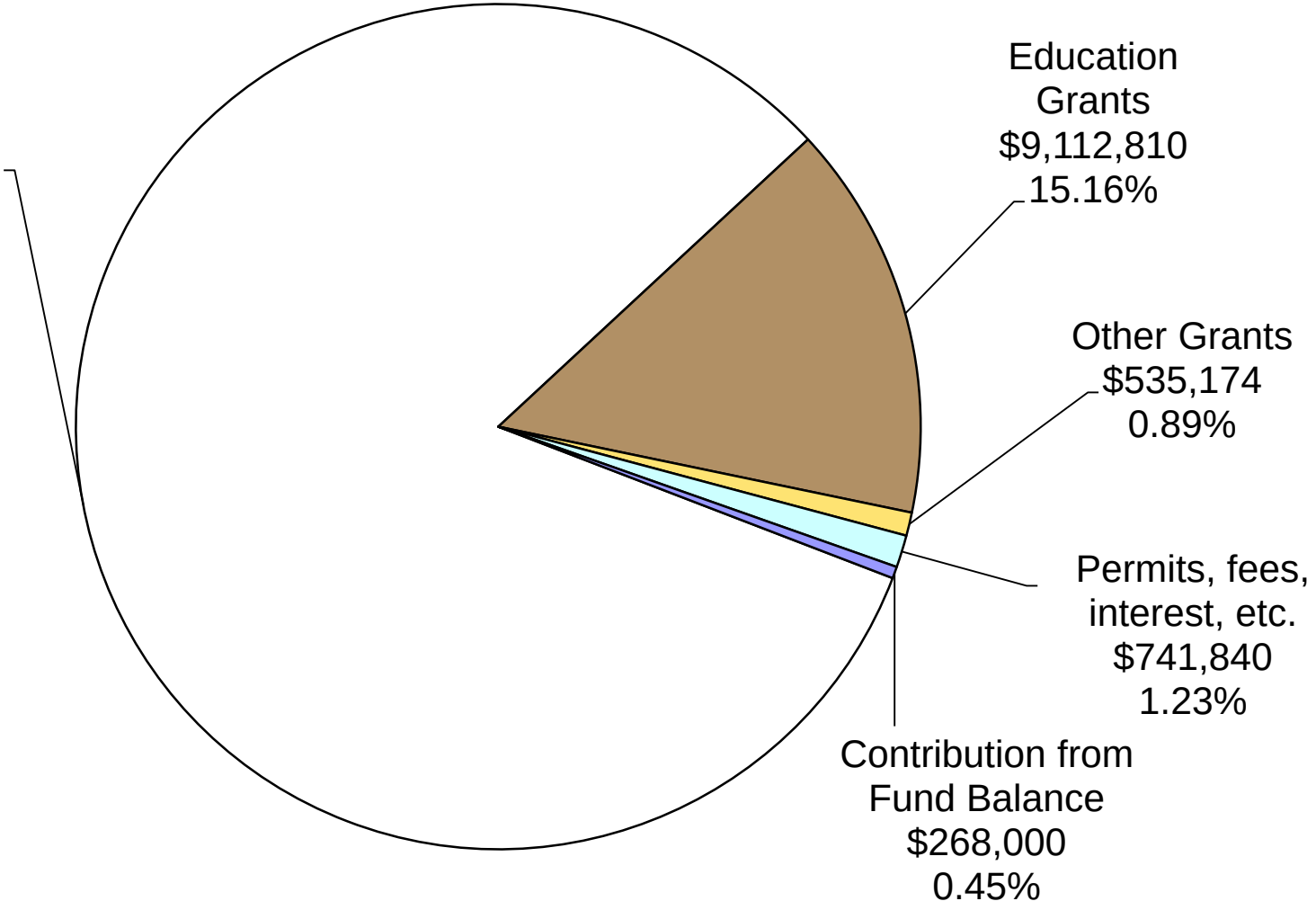
The Budget: Revenues

Start with the total need, $60,106,207



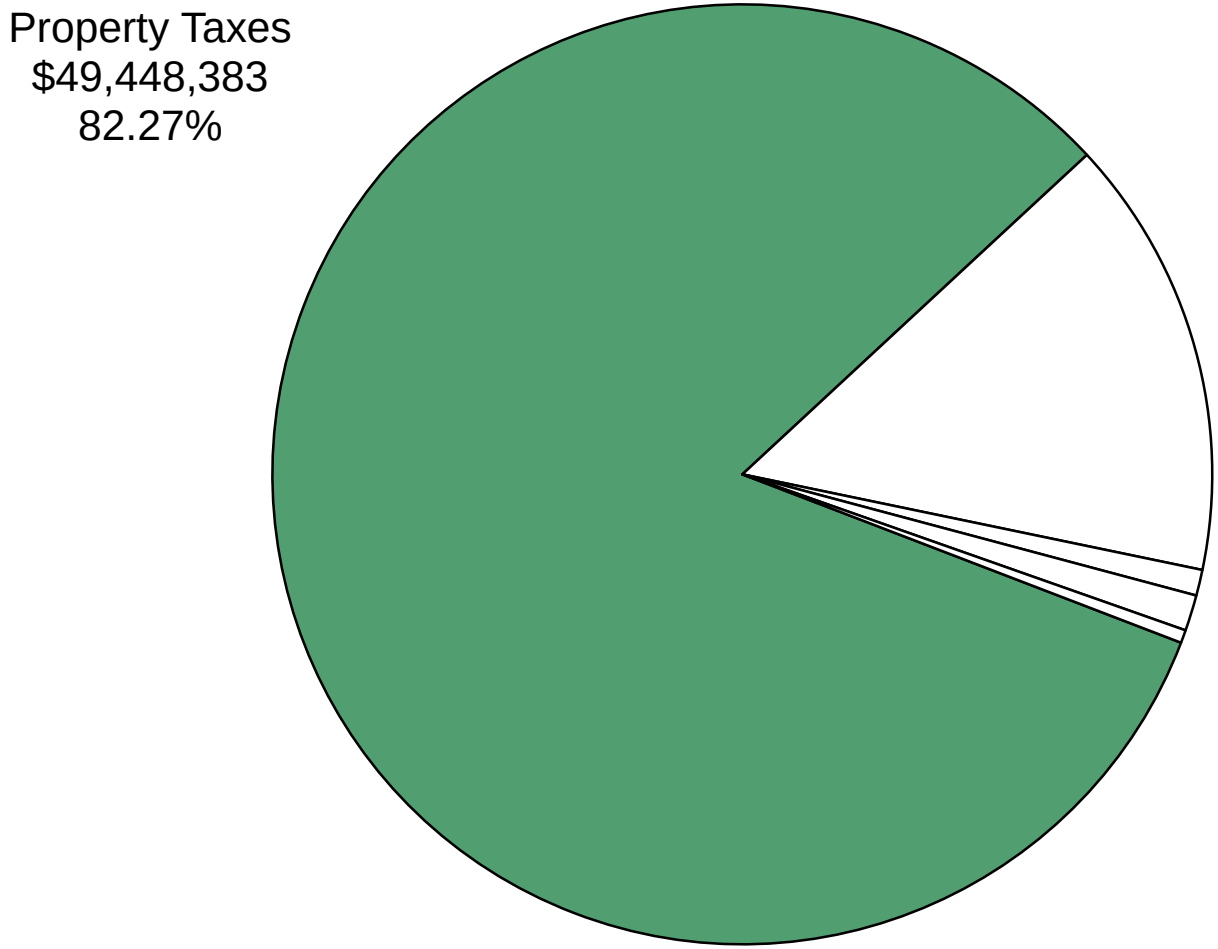
The Budget: Revenues (update)

Subtract permits, fees, grants, etc.



The Budget: Revenues (update)

What's left is property taxes, $49,448,383



Tax Reduction Summary

Market Value	Taxable Assessment	21-22 Property Tax	Proposed 22-23 Property Tax	CHANGE
$200,000	$140,000	$5,195	$5,162	-$34
$250,000	$175,000	$6,494	$6,452	-$42
$300,000	$210,000	$7,793	$7,743	-$50
$350,000	$245,000	$9,092	$9,033	-$59
$400,000	$280,000	$10,391	$10,324	-$67
$450,000	$315,000	$11,690	$11,614	-$76
$500,000	$350,000	$12,989	$12,905	-$84

Comparable Communities

Trends in Other Towns

Neighboring Communities Budget Changes:

Town/Community	Fiscal Year 2021-2022	Fiscal Year 2022-2023	Change	Percent Change
Ellington*	$ 63,714,264	$ 66,509,251	$ 2,794,987	4.39%
Coventry	$ 42,423,130	$ 44,239,440	$ 1,816,310	4.28%
Stafford*	$ 43,151,872	$ 45,841,185	$ 2,689,313	6.23%
Mansfield*	$ 56,687,877	$ 60,285,121	$ 3,597,244	6.35%
Vernon	$ 95,889,058	$ 99,814,815	$ 3,925,757	4.09%
Willington	$ 18,507,969	$ 18,998,589	$ 490,620	2.65%
Average Percentage Change				**4.67%**
Tolland	**$ 58,214,882**	**$ 60,106,207**	**$ 1,891,325**	**3.25%**

* Budget is still in deliberations.

Comparable Communities

Trends in Other Towns

Neighboring communities:

Community Name	Budget Increase Avg. Inc. (5.42%)	Overall Grand List Change	Motor Vehicle Grand List Change
Ellington	4.39%	3.67%	24.02%
Coventry	4.28%	3.64%	24.26%
Stafford	6.23%	3.69%	24.59%
Mansfield	6.35%	2.36%	25.10%
Vernon**	4.09%	19.74%	27.34%
Willington	2.65%	3.37%	22.26%
Tolland	3.25%	3.80%	25.49%

**Revaluation year

Creditworthiness: Maintained

- Last year FY 2021/2022 - $460,000
  - $350,000 – Fund Balance
  - $110,000 – Municipal Stabilization Fund

- This year FY 2022/2023 - $268,000
  - $200,000 unassigned fund balance use
  - $ 68,000 committed fund balance for debt

- In order to maintain our AAA Bond Rating we need to be cautious with the use of fund balance. The use of the $200,000 this year is reasonable and maintains our fund balance policy limits required to ensure funding for emergency needs.

Creditworthiness: Maintained

Importance of Fund Balance

- The Town's demographic profile is healthy but below average compared to other "AAA" rated municipalities in Connecticut and across the country

- The Town is over-achieving with its AAA bond rating due to **strong management practices and current fund balance levels**

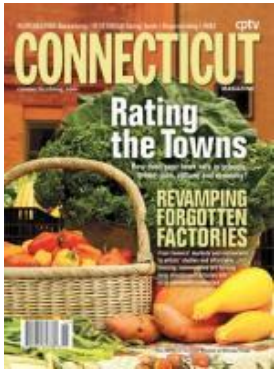
- What is the debt service cost if the town gets downgraded from AAA to AA+ = Additional cost of $515,000 for just the future debt plan issues that we are planning for. Our rating is saving us a significant amount of interest expense.

Budget Goals Scorecard

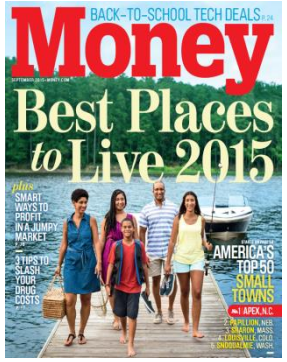
- ✓ Maintain and Improve Services
- ✓ Avoid employee burnout and improve retention.
- ✓ Reduce Mill Rate/Taxes Where Possible
- ✓ Maintain Creditworthiness

Tolland is a Great Place to Live!

Ranked 1st of 46 towns by *Connecticut Magazine* in the $200,000 - $249,000 median home value category



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



The Budget Referendum Question

Referendum Question:

"Shall the Town of Tolland's proposed 2022-2023 budget of $60,106,207, reflecting a spending increase of $1,891,325 or 3.25% be adopted?"

"YES/NO"

Where to vote and when

Where?

CHANGED TO: Tolland Recreation Center – 104 Old Post Road

When?

Tuesday, May 3, 6am-8pm

Online Resources

Tax Calculator

To calculate your own estimated tax, please go to:

http://gis.vgsi.com/tollandct/ to obtain your home's assessed value. Your home's assessed value times .03687 will equal next year's estimated tax. To assist in this calculation you may go to the Town's website for the Tax Calculation Form

www.tolland.org/tax-department/pages/tax-calculation-form

Online Resources

Additional Budget Information

For more detailed information, please visit Tolland's website:

https://tollandct.gov/finance-department/pages/2022-2023-budget-information and/or subscribe to Tolland's Notification System

Online Resources

Additional Budget Information

2022-2023 Budget Information | tollandct.gov/finance-department/pages/2022-2023-budget-information

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- 2022-2023 Budget Information
- Adopted 2021-2022 Budget
- Debt Management & Bond Issues
- Financial Policies
- Financial Reports
- Purchasing Information
- Referendum Information
- Town Budget Information

Contact Info

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United States
See map: Google Maps

Home ›› Departments ›› Finance Department

2022-2023 Budget Information

2022/2023 Proposed Operating and Capital Budget can be viewed here.

Tax Calculation Form

Click the links below to view presentations, minutes and agendas from Budget meetings:

- April 18, 2022 Annual Budget Presentation Agenda
- March 29, 2022 Budget Meeting Minutes
- March 29, 2022 Budget Meeting Packet
- March 24, 2022 Public Hearing Minutes
- March 24, 2022 Public Hearing Presentation
- March 24, 2022 Public Hearing Agenda
- March 21, 2022 Budget Meeting Minutes
- March 21, 2022 Budget Overview Presentation
- March 21, 2022 Budget Overview Meeting Agenda
- March 17, 2022 Budget Meeting Minutes
- March 17, 2022 Budget Overview Meeting Presentation
- March 17, 2022 Budget Overview Meeting Agenda
- March 16, 2022 Budget Meeting Minutes

Annual Budget Referendum

Tuesday, May 3 from 6am to 8pm

Tolland Recreation Center

All districts vote at the Tolland Recreation Center located at 104 Old Post Road.
Parking is available.

For Voting questions, contact:

Registrars of Voters – (860) 871-3634
Town Clerk's Office – (860) 871-3630
Town Manager's Office – (860) 871-3600

Questions and Comments?