

TOWN OF TOLLAND



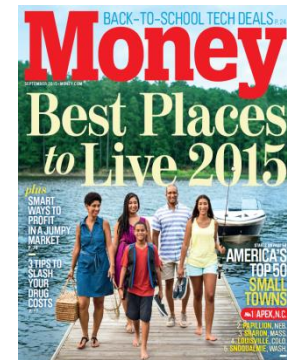
BUDGET OVERVIEW

March 10, 2021



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

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



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



Historical and Proposed Budgeted Revenues

	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22*
State/Federal Grants	\$871,274	\$507,547	\$204,435	\$517,805	\$517,405	\$518,763
Investment Income/Other	60,000	70,000	70,000	190,000	265,000	65,000
Licenses, Permits & Fees	264,500	249,800	238,500	258,500	273,500	274,000
Charges for Current Services	330,540	337,840	356,940	323,940	332,940	344,009
Education Grants	10,793,546	10,172,654	9,745,098	8,875,986	9,114,072	8,781,991
Total	\$12,319,860	\$11,337,841	\$10,644,973	\$10,166,231	\$10,502,917	\$9,983,763

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

Historical and Proposed Budgeted Expenditure Percentages

	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
Town	2.11%	2.34%	-.73%	1.14%	1.76%	2.03%	2.28%
BOE	2.92%	2.76%	0.00%	.78%	.84%	.10%	2.46%
Overall	2.68%	2.21%	-.15%	.81%	1.07%	.72%	2.26%

Grand List Growth

	2015/16**	2016/17	2017/18	2018/19	2019/20	2020/21**	2021/22
Net Increase	-3.512%	.78%	.81%	.23%	2.96%	-.41%	.85%
Grand list change	\$(45,688,288)	\$9,777,219	\$10,255,060	\$2,902,091	\$3,787,800	\$(5,258,726)	\$10,841,850

Mill Rate Increase

2014/15	2015/16**	2016/17	2017/18	2018/19	2019/20	2020/21**	2021/22
.86	2.31	No change	.83	.81	1.05	No change	1.26

**Revaluation year.

Impact of Governor's Budget on Tolland

- Most State Revenues remain status quo.
- Uncertainty over State Revenues that could be subject to interim reductions.
- There is an established ECS reduction plan that will reduce the Town's ECS funding by over \$330,000 each year for the next several years.
- The proposed Governor's budget from February 2021 actually holds level the ECS funding amount for FY 21-22. However, there is dissatisfaction with that approach within the State Legislature, and it is expected to be reverted back to the original reallocation plan. We have received advice from several professional municipal advisory organizations and our Legislators to not depend on this to be in the final approved budget.
- We chose to reflect the anticipated reduction of \$330,310 from what the Town received in FY 20-21 in accordance with the current phase-in reduction plan.

Governor's Proposed FY 22 State Budget Adjustments: Impact on Tolland

On February 15, 2021, the Governor proposed his state budget adjustments for FY 22. Below are grant estimates for Tolland for certain key programs.

Grant:	Estimated FY 21	Gov. Prop. FY 22	Gov. FY 22 v. FY 21	
	(\$)	(\$)	(\$)	(%)
Adult Education	7,154	6,773	-381	-5.3%
ECS Grant	9,105,528	9,105,528	0	0.0%
LoCIP	115,563	115,563	0	0.0%
Pequot-Mohegan Grant	0	0	0	
PILOT: Colleges & Hospitals	0	0	0	
PILOT: State-Owned Property	24,569	24,569	0	0.0%
Town Aid Road	338,776	338,776	0	0.0%
Grants for Municipal Projects	85,064	85,064	0	0.0%
Motor Vehicle Reimbursement	0	0	0	
Municipal Revenue Sharing	0	0	0	
Municipal Stabilization Grant	322,977	322,977	0	0.0%
Federal ESSER II	0	101,760	101,760	
Additional Support: Distressed Municipalities	0	0	0	
Total	9,999,631	10,101,009	101,379	1.0%

Town Revenues 2021 - 2022

**PROJECTED DECREASES/INCREASES FOR 2021/2022
FROM NON-TAX REVENUE SOURCES**

(DECREASES)/INCREASES:

State Aid for Education		\$(332,081)
• ECS	(330,310)	
• Adult Education	(1,771)	
Non-Education State and Federal Grants		1,358
• Youth Services Grant	4,976	
• Miscellaneous Grants	(3,618)	
Licenses, Permits & Fees		500
Charges for Current Services		11,069
Interest Income		(200,000)
Use of Fund Balance and Stabilization fund		(155,000)
NET REVENUE DECREASE		\$(674,154)

Fund Balance

An amount of \$350,000 from Fund Balance is recommended to be used as a revenue. Also, \$110,000 from the Stabilization Fund.

Rating agencies recommend that Fund Balance percentage for towns with a AAA credit rating be in a range of 10%-15% of operating expenditures. At June 30, 2020 Unassigned Fund Balance was 14.88% and estimate year end Unassigned Fund Balance for FY20-21 to be at 12.95%.

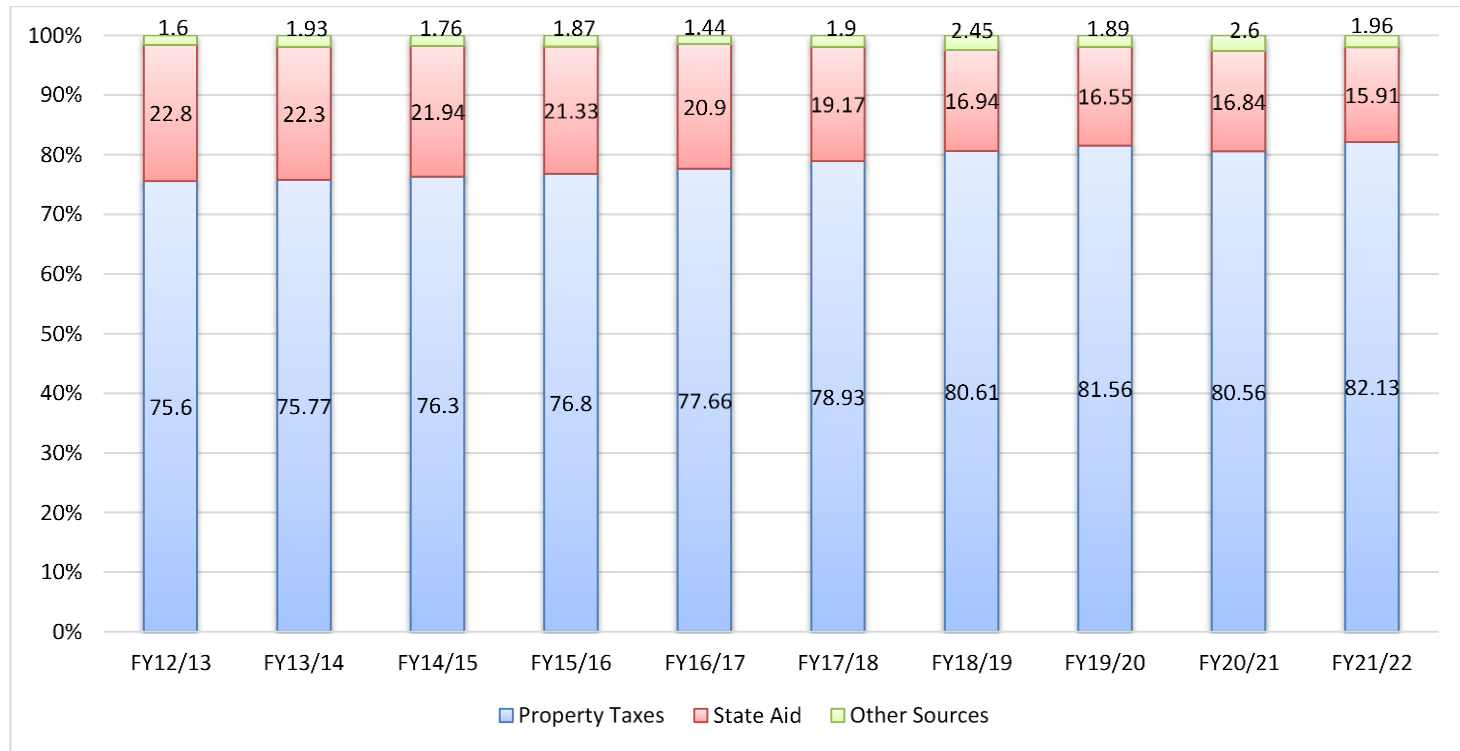
This is not a “revenue source” that should be relied upon in the future. This is a one time use of funds that may not be able to be duplicated in future years.

UNASSIGNED FUND BALANCE

2022 EST*	\$7,965,012	12.12%
2021 EST	\$8,265,012	12.95%
2020	\$9,219,295	14.88%
2019	\$8,150,176	13.53%
2018	\$8,320,481	13.17%
2017	\$7,763,976	12.27%
2016	\$7,113,653	11.98%
2015	\$6,853,234	11.9%
2014	\$7,053,690	12.4%
2013	\$6,649,387	11.77%
2012	\$6,588,695	11.82%
2011	\$6,209,332	12.09%
2010	\$5,884,614	11.60%
2009	\$5,755,314	11.40%

* Includes assumption of use budgeted Fund balance

TRENDS IN GENERAL FUND REVENUE SOURCES



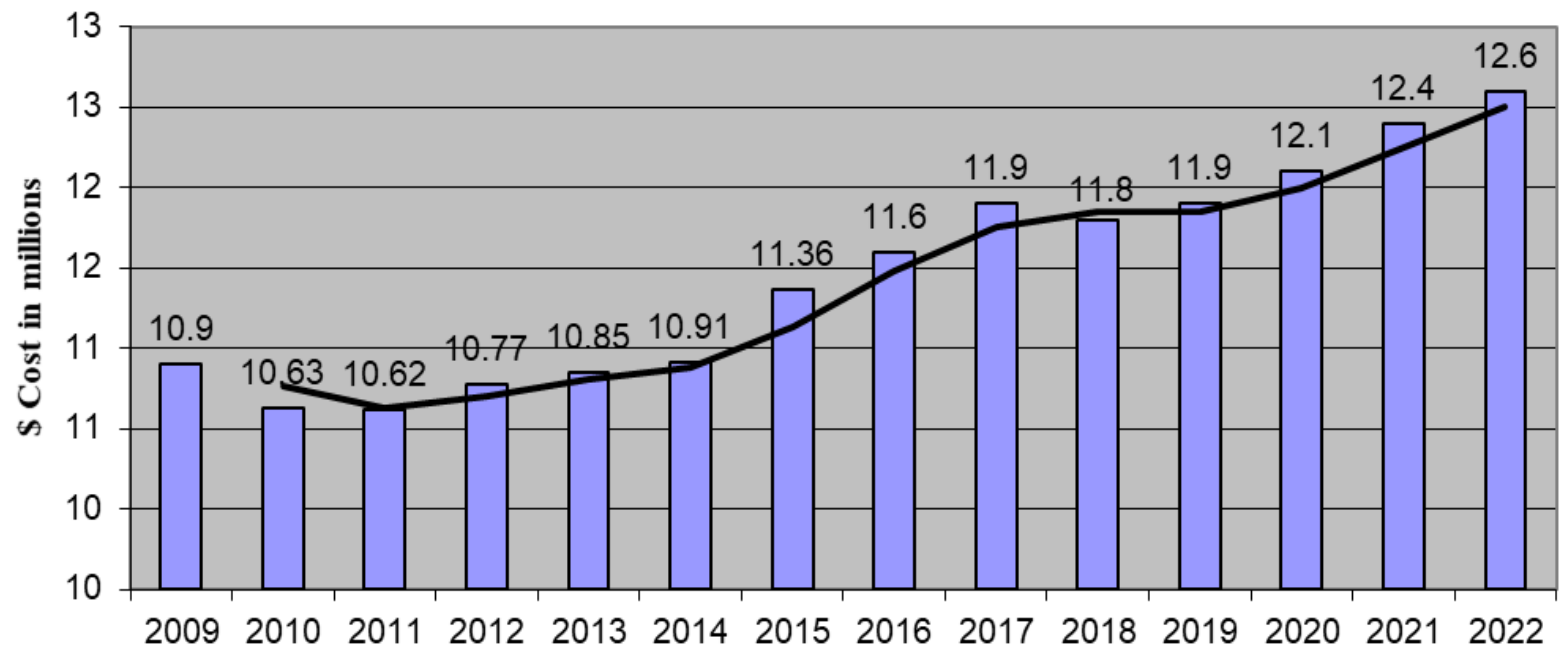
The above table illustrates the percentages of the budget funded by various revenue sources over ten years. The most striking feature of the breakdown of revenue is the extent to which the Town budget is dependent on just two sources: local property taxes and State and Federal Aid. Most grants are formula 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 over the last five years due to changes in the housing market and economy.

Expenditures

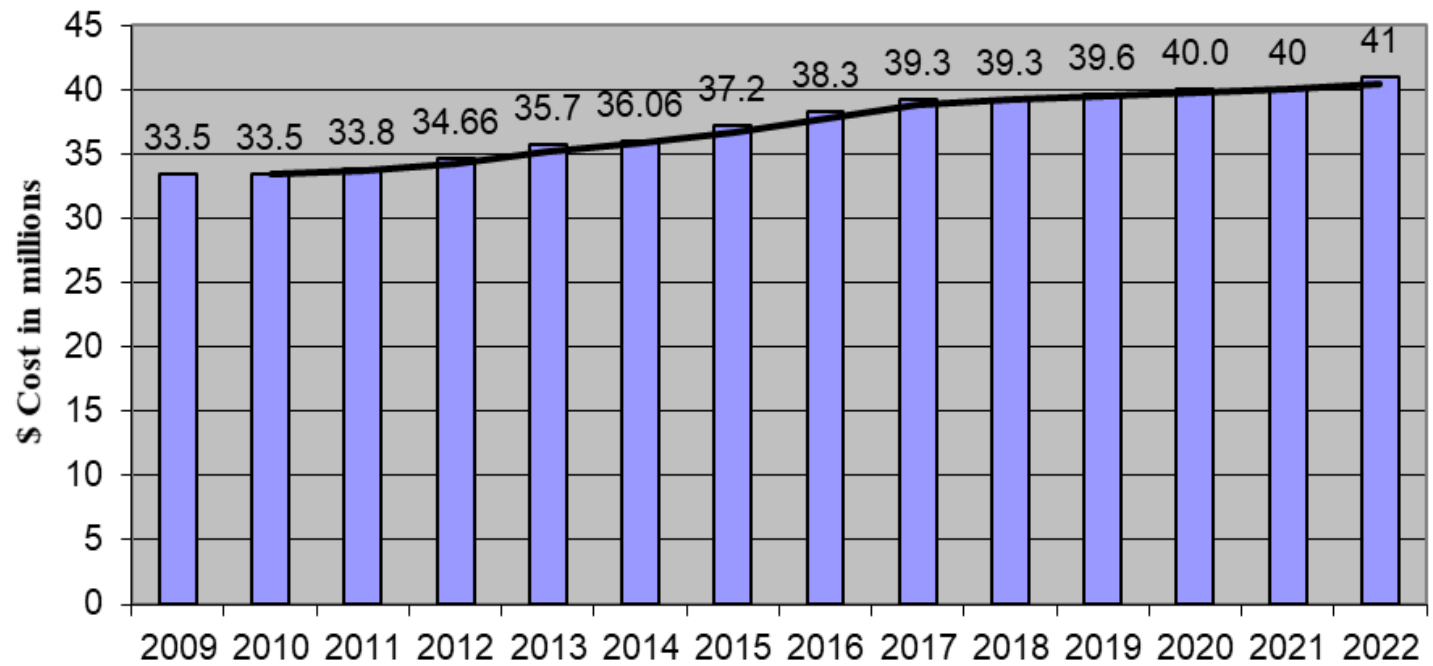
EXPENDITURE SUMMARY

Category	Adopted 20/21	Recommended 21/22	Dollar Change	Percentage Change
Town Depts.	12,372,640	12,655,147	282,507	2.28%
Capital Expenditures	192,567	167,946	-24,621	-12.79%
Debt Service	4,600,000	4,650,000	50,000	1.09%
Board of Education	40,017,290	41,000,289	982,999	2.46%
Grand Total	\$57,182,497	\$58,473,382	\$1,290,885	2.26%

Town Operational \$ Cost in millions 2009-2022



BOE Operational \$ Cost in millions 2009-2022



2021/2022 EXPENDITURES BUDGET

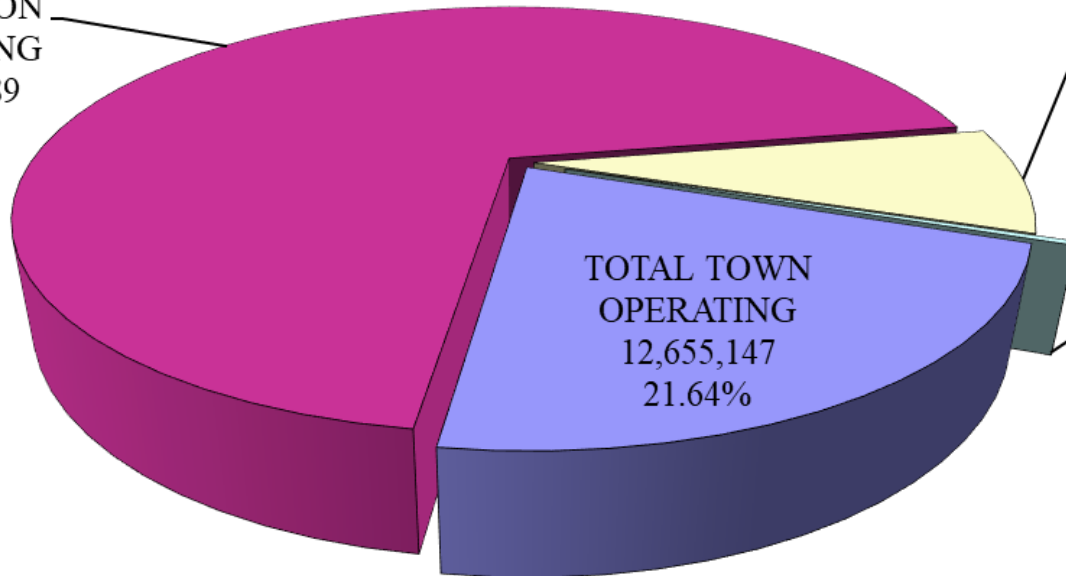
\$58,473,382

BOARD OF
EDUCATION
OPERATING
41,000,289
70.12%

DEBT SERVICE
4,650,000
7.95%

CAPITAL
IMPROVEMENTS
167,946
0.29%

TOTAL TOWN
OPERATING
12,655,147
21.64%



Town Expenditure Drivers

- The cost of utilities increased by \$36,934.
- Debt service increased by 1.09% or \$50,000, mainly due to the impact of the Birch Grove Primary School project.
- Capital improvements supported by the General Fund decreased by \$24,621.
- Road Materials and Markers decreased by \$112,625 as the result of reduced pricing and lower application rates.
- After a trend review by our Health Insurance Consultants, along with our internal review, we have budgeted a 0% rate increase for health costs in FY 2021-22. Overall, there is still an increased cost of \$39,167 due to enrollment changes.

Expenditure Revisions

- The budget continues to include one free bulky waste pickup, which was used by approximately 1,700 residents last October. Our vendor Willimantic Waste Paper (WWP) has offered to continue another one-year contract addendum due to the poor recycling market conditions. This would see Recycling disposal at \$31.82 per ton (up 3%) with all fees based on 5,200 units for an estimated total of \$50,192. Also, WWP would waive the fee (\$15,132) for the one month free Bulky Waste pick-up. The Town would only be responsible for the Bulky Waste disposal tonnage for the one month free Bulky Waste pick-up estimated at \$16,546. These two costs total approximately \$67,458 and would again be charged to the Solid Waste Program Capital Account.
- Addition of a new position for a Project Manager/Grants Administrator to be phased in with a start date of 1/1/22 – (1/2 year salary of \$35,000 plus fringe benefit costs of \$13,516).

Expenditure Revisions

Item	Cost Increase
Salary increases (Excludes new position & includes remaining ½ year for Public Safety Officer that was partially added in FY 20-21) for regular and overtime wage costs	\$178,174
FICA, Medicare, Employee Deferred Contribution Plan	\$ 17,247
Property & Liability Insurance	\$ 30,088
Machinery and Equipment – as equipment ages there are increased repairs required.	\$ 19,024
Recreation – Phase-in of costs for utilities at the Recreation Center. Final year of phase in. These costs (\$44,000 in total) were moved to the Recreation Fund several years ago to assist the Town in reducing the General Fund budget. The Rec Fund is not growing as in the past and there are capital improvement needs from this fund making it difficult for the Fund to absorb these costs.	\$ 8,000
Other Services and Fees – Increased cost mainly due to alarm monitoring fees that are no longer provided by Tolland County Mutual Aid Services.	\$ 17,828

Board of Education Request

- The Board of Education adopted a budget of \$41,293,289 or an increase of \$1,275,999 or 3.19%
- The Town Manager proposed budget reduces the Board of Education's request by \$293,000 to \$41,000,289 or an increase of \$982,999 or 2.46%

MILL RATE IMPACT OF THE FINANCIAL PLAN

Mill Rate = 37.31

An increase of 1.26 mills compared to
the current mill rate of 36.05

TAX IMPACT / REVALUATION IMPACT

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

Change in the Grand List:

Net Grand List 2019 (After Board of Assessment Appeals Adjustments)	\$1,275,333,075
Net Grand List 2020 (used to set FY 21/22 mill rate)	1,286,174,925
Overall average percentage increase	.85%

	2019 Assessment	Market Value	Taxes at 36.05 FY 20-21	2019 Assessment	Market Value	Taxes at 37.31 FY 21-22	Difference
Low	\$129,570	\$185,100	\$4,671	\$129,570	\$185,100	\$4,834	\$163
Medium	\$178,870	\$255,530	\$6,448	\$178,870	\$255,530	\$6,674	\$225
High	\$314,125	\$448,750	\$11,324	\$314,125	\$448,750	\$11,720	\$396

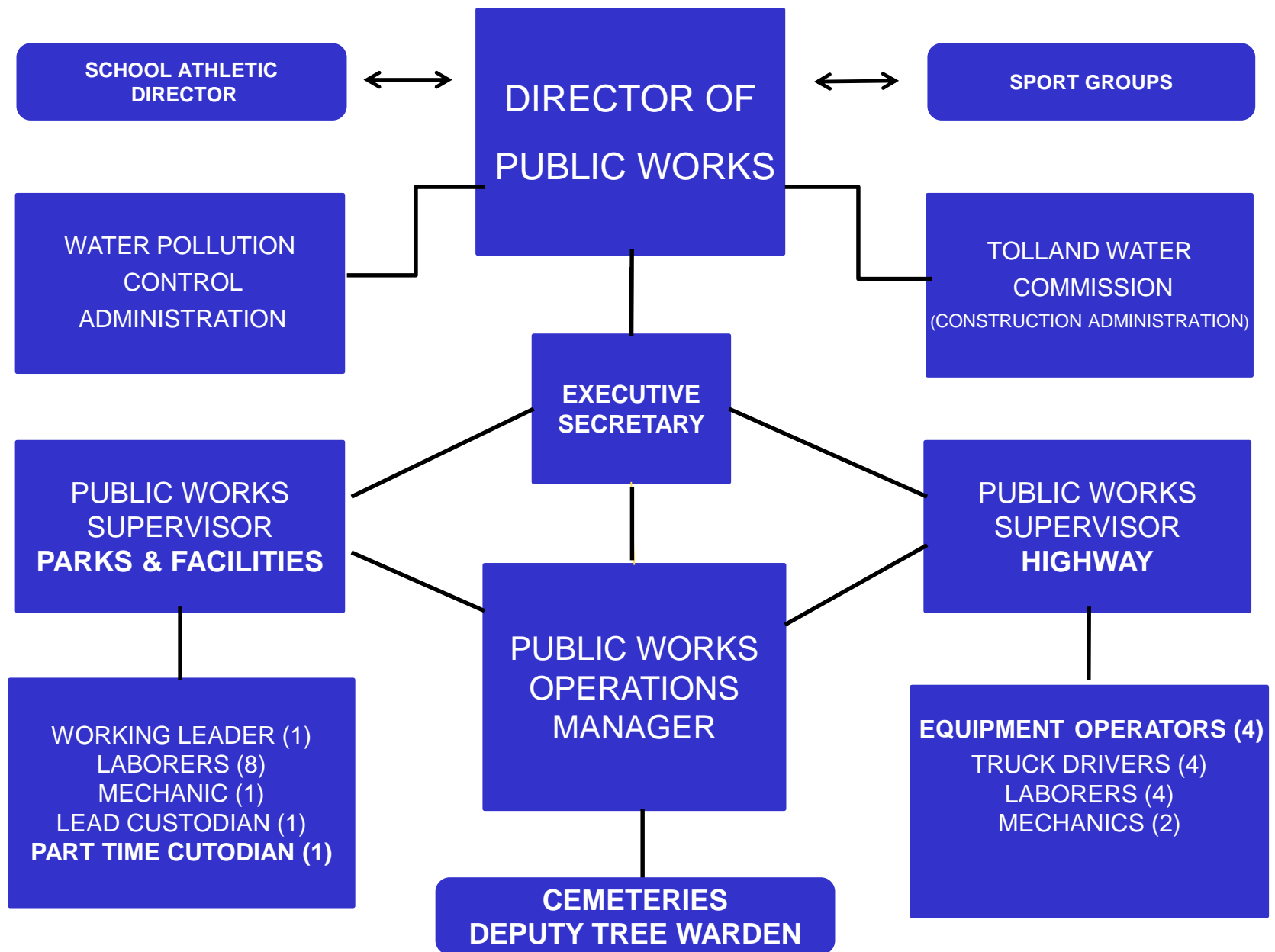
APPROVED TAX/REVALUATION INCREASE/DECREASE OVER THE PAST 6 YEARS FOR THE AVERAGE RESIDENTIAL HOME

FISCAL YEAR	MILL RATE	MILL RATE INCREASE	AVG ASSESS OF HOME	TAX BASED ASSESSMENT	TAX \$ INC/DEC
2016/2017	34.19	0.83	\$188,285	\$6,437.46	\$156.28
2017/2018	34.48	0.29	\$188,285	\$6,492.07	\$54.60
2018/2019	35.00	0.52	\$188,285	\$6,589.98	\$97.91
2019/2020	36.05	1.05	\$188,285	\$6,787.67	\$197.70
*2020/2021	36.05	0	\$178,870	\$6,448.26	(\$339.41)
2021/2022	37.31	1.26	\$178,870	\$6,673.64	\$225.38
	* REVALUATION YEAR				
	6 year average household increase in taxes -			\$65.41	

DEPARTMENT OF PUBLIC WORKS



March 10, 2021



DEPARTMENT OF PUBLIC WORKS

PARKS & FACILITIES DIVISION



Zach Bednarz, Nathan Collins, Ferdene Deadwyler, David Drost, Chris Gilluly, Jeff Horn, Chris Kelly, Bert Lagasse, Frank Moser, Joy Shroyer, Andrew Simao, Tom Tyler

HIGHWAY DIVISION



Scott Borowski, Mark Buccheri, Jeff Connors, Jim Fontaine, Mike Grant, Joe Ladone, Gary Langdo, Jennie Massaro, Kyle Mischel, Lee Parker, Ray Pollansky, Patrick Riordan, Don West

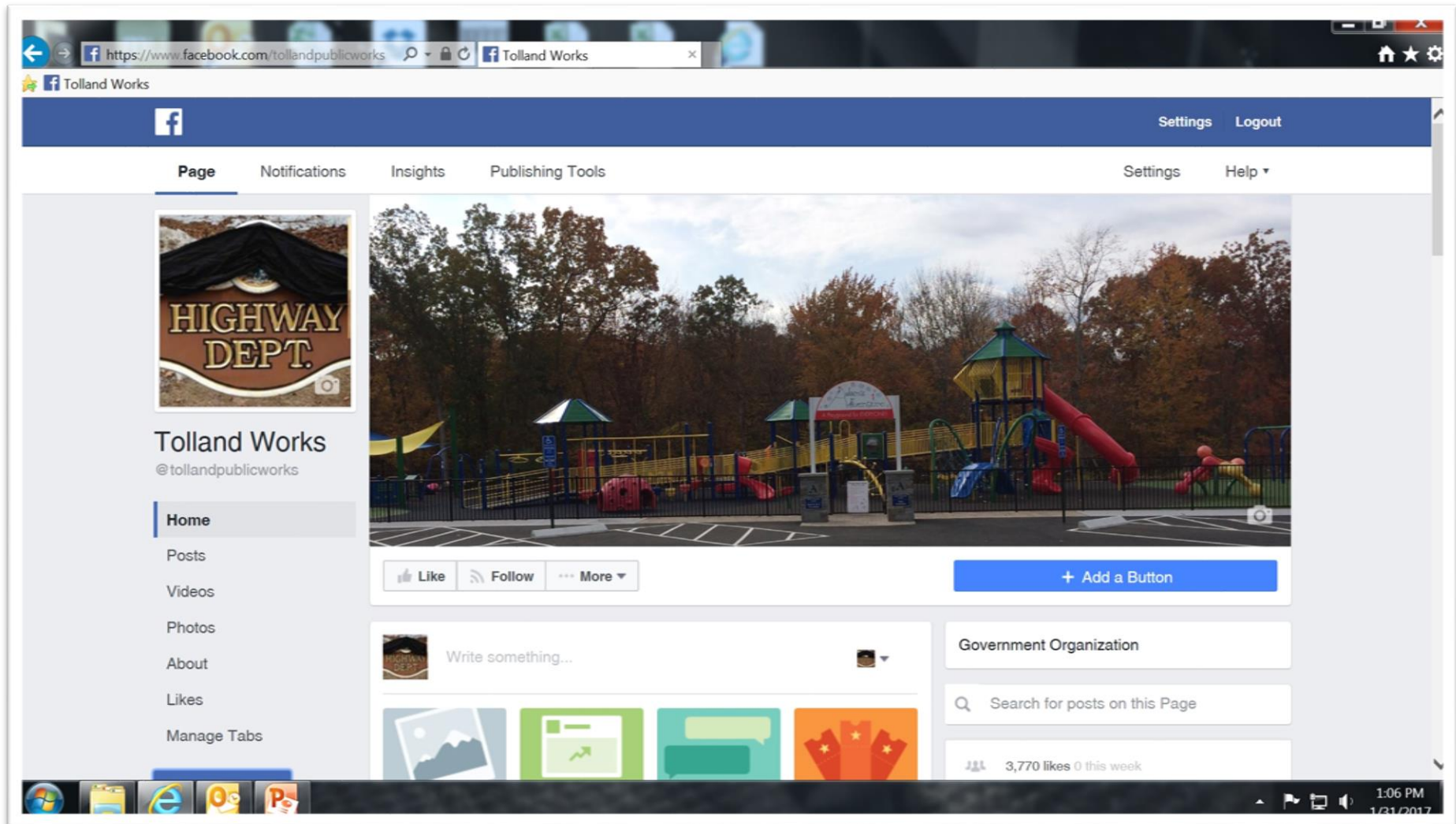
ADMINISTRATION

Scott Lappen
Paul Russell
Dennis Carr
Scott Howe
Ann Furey

INFRASTRUCTURE

- ❖ 125.21 MILES OF IMPROVED ROADS
- ❖ 8.41 MILES OF UNPAVED ROADS
- ❖ 55 LARGE & 66 SMALL PIECES OF EQUIPMENT
- ❖ 24 MUNICIPAL BUILDINGS, 4 CEMETERIES
- ❖ 135 ACRES GROUNDS / PARKS / FIELDS

PUBLIC AWARENESS THROUGH SOCIAL MEDIA



BUILDINGS & GROUNDS MAINTAINED



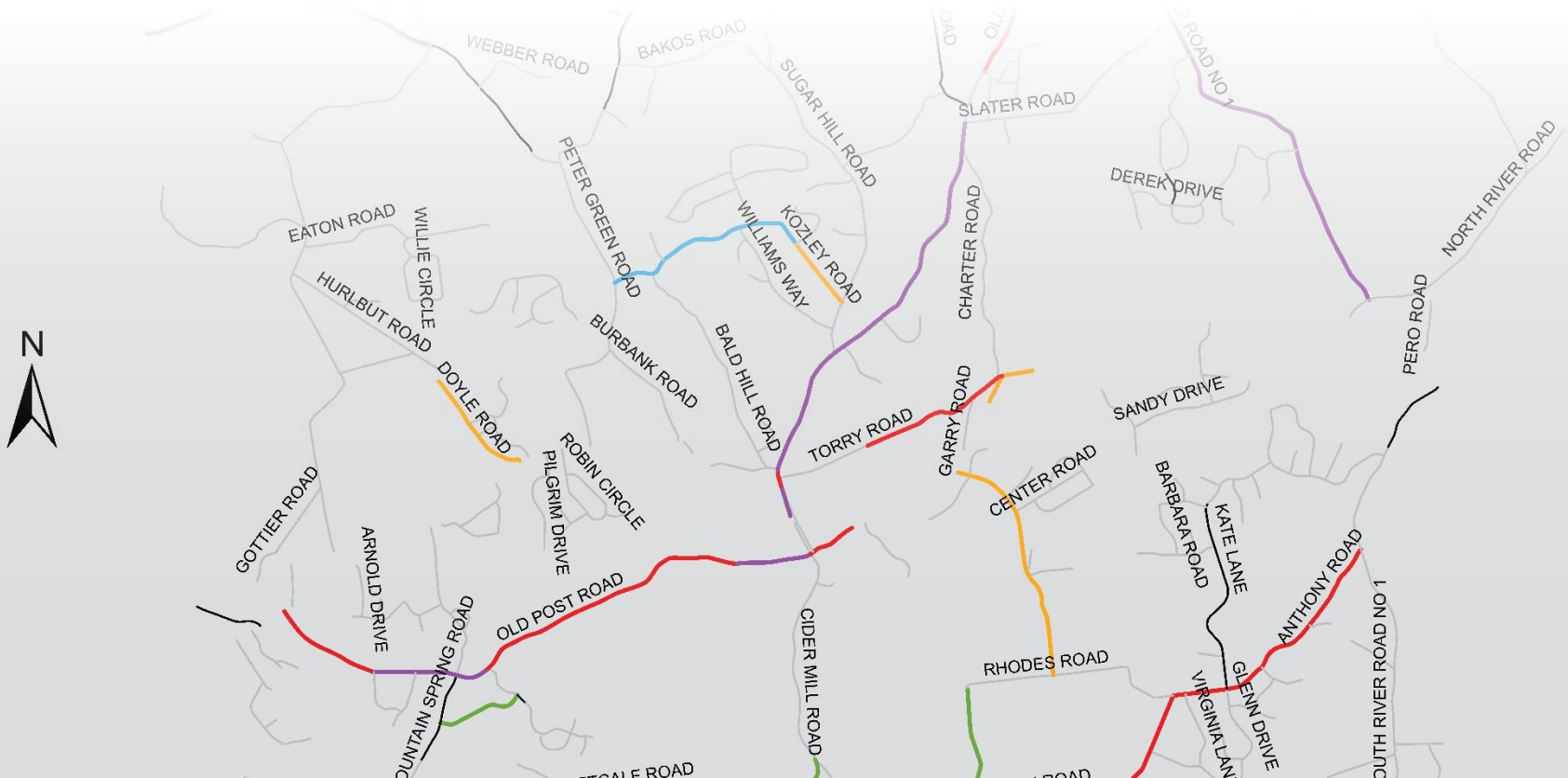
FIELDS & GROUNDS MAINTENANCE



Town of Tolland



Pavement Management Update



The Process

The Town has enlisted the services of VHB, an Engineering firm that specializes in pavement condition assessments for many years. The process used is that a crew of employees of VHB analyze every road in Town and collect data through pictures, the date of the last surface treatment of the pavement, the ADT, which is the average daily traffic count and other contributing factors. All of this is inputted into a program that will assign a PCI, pavement condition index, which then helps to generate a list showing what we then use as a guide for our five-year plan. Using their proposed five-year plan as a guide, we sometimes have to add a road due to issues that have happened over the winter, which could result in pushing a road that had been planned for that year, off for another year. Our goal is to reach a Town-wide PCI rating of 75 or higher, and to be able to continue maintaining it as our roads and infrastructure are some of our biggest assets, which will probably require another five year Bond package.

Pavement Management Concepts

Do Nothing Condition (PCI 91-100)

PCI=99



Routine Maintenance Condition (PCI 83-90)

PCI=86



PCI=73



Preventive Maintenance Condition (PCI 71-82)

Pavement Management Concepts

Structural Improvement Condition (PCI 56-70)

PCI=65

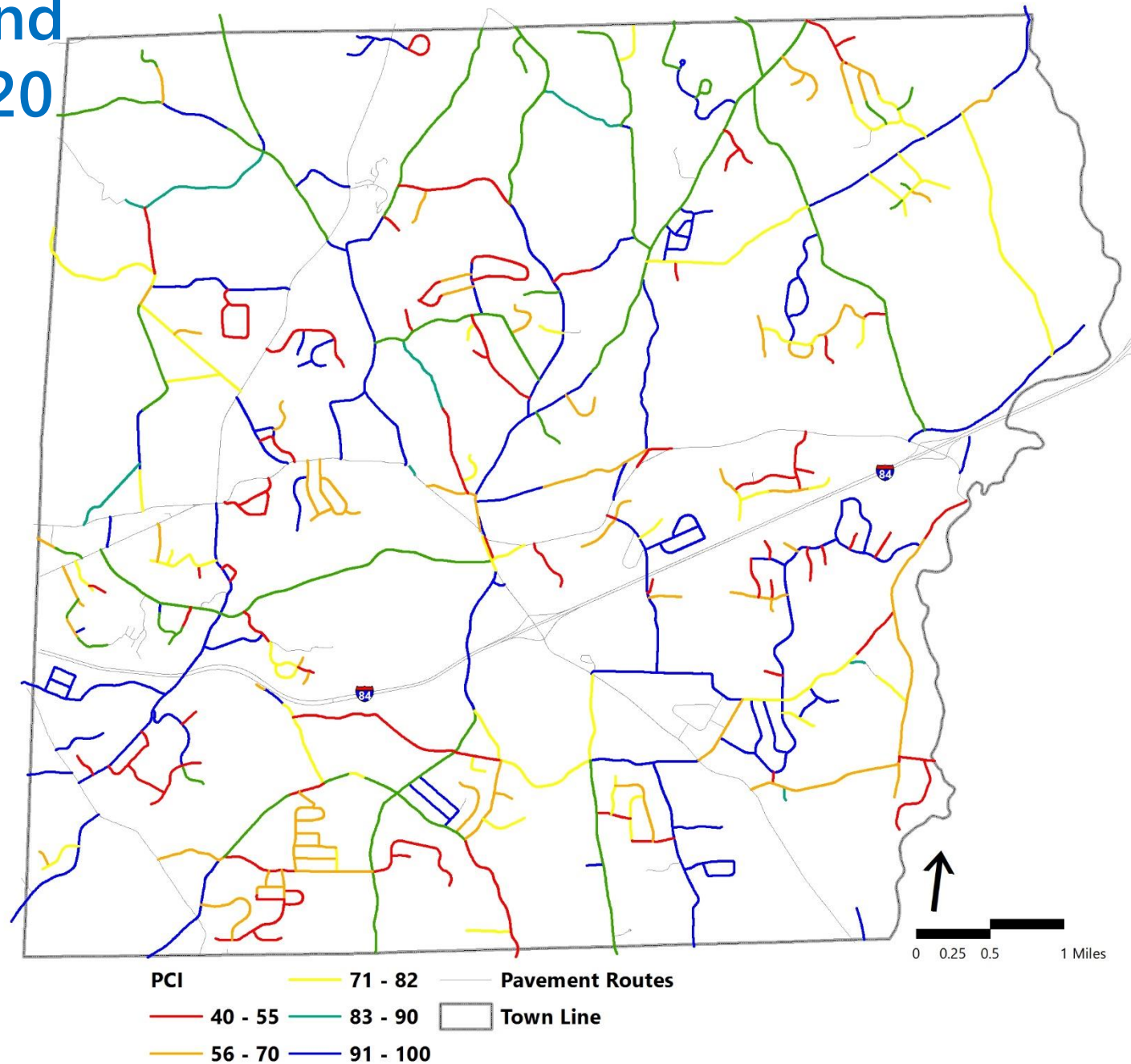


Base Rehabilitation Condition (PCI 0-55)

PCI=43



Town of Tolland Estimated 2020 Pavement Condition



CURRENT PROJECTS

PLAINS ROAD CULVERT SUBSTANTIALLY COMPLETE



UPCOMING PROJECTS

SOUTH RIVER ROAD CULVERT



BUDGET DETAILS

2021-2022

Function	ACTIVITY			PROGRAM						CODE
Public Works (Parks and Facilities)										610
Line Item Description	2017-2018	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022	2021-2022	Increase	% Increase	
	Actual	Actual	Actual	Adopted	Amended	Department	Manager	(Decr) Over	(Decr) Over	
						Proposed	Proposed	Adopted	Adopted	
PARKS AND FACILITIES	835,708	932,378	894,213	945,510	955,695	1,005,551	1,005,551	60,041	6.35%	
BOARD OF EDUCATION	50,817	50,760	59,410	56,614	55,314	50,544	50,544	(6,070)	-10.72%	
HICKS MEMORIAL MUNICIPAL CENTER	171,544	178,812	173,204	161,129	161,129	179,466	179,466	18,337	11.38%	
JAIL MUSEUM	10,514	10,067	10,342	12,311	12,311	12,560	12,560	249	2.02%	
SENIOR CENTER	34,723	37,633	39,414	40,017	41,317	41,879	41,879	1,862	4.65%	
RESIDENT TROOPERS	9,027	0	0	0	0	0	0	-	0.00%	
FIRE STATIONS	57,152	66,535	49,247	61,312	61,312	59,518	59,518	(1,794)	-2.93%	
OLD TOWN HALL	6,200	7,562	6,333	8,569	8,569	5,938	5,938	(2,631)	-30.70%	
CONTINGENCY	16,829	11,690	11,378	20,000	20,000	30,000	30,000	10,000	50.00%	
HIGHWAY GARAGE	41,640	50,412	74,199	63,497	63,497	58,757	58,757	(4,740)	-7.46%	
PARKS AND FACILITIES GARAGE	15,093	18,446	19,145	16,599	16,599	15,637	15,637	(962)	-5.80%	
TRAINING CENTER	15,948	17,516	14,020	14,556	14,556	15,300	15,300	744	5.11%	
RECREATIONAL FACILITIES	50,679	49,063	42,646	50,249	50,249	49,149	49,149	(1,100)	-2.19%	
RECREATION CENTER	1,500	1,500	1,091	1,500	1,500	1,500	1,500	-	0.00%	
OPERATING EXPENDITURES	1,317,373	1,432,375	1,394,643	1,451,863	1,462,048	1,525,799	1,525,799	73,936	5.09%	
TOTAL PARKS AND FACILITIES	1,317,373	1,432,375	1,394,643	1,451,863	1,462,048	1,525,799	1,525,799	73,936	5.09%	

Budget

Major Adjustments

Parks & Facilities:

Change: \$73,936

The overall budget was increased by \$73,936. The most significant increase was in the salary line items, which also includes all of our overtime and seasonal help. That line item increased by \$22,621. This was due to the 20/21 raises for non-union staff, the 21/22 raises for union staff and the fact that minimum wage increased significantly. The Utilities accounts were increased a total of \$14,432 (electric \$11,631 and water \$2,801). The Fuel & Oil accounts increased by \$4,908 (diesel \$3,853 and propane \$1,055). The Utilities reserve account increased by \$12,469 due to the uncertainty of tariffs while the sanitary sewer and heating oil line items dropped \$467 and \$7,750 respectively. We added \$10,000 into our Contingency account to help cover the unexpected expenses that come up during the course of the year. We added \$800 to the Drug and Alcohol account to fund the Federal Motor Carrier Safety Administration Clearinghouse fee. This program is required to be in compliance with the U.S. Department of Transportation. Our Miscellaneous Tools account increased by \$1,000 and the Machinery and Equipment Parts account increased by \$5,505. We added a Repairs account for the Jail Museum in the amount of \$1,000 to cover miscellaneous repairs to the facility. The turf field at THS will be maintained by the BOE going forward; therefore, the BOE Agricultural & Custodial account was reduced by \$4,945. The budget increased by \$4,800 for the annual maintenance of all generators. The alarm monitoring fees and annual inspection fees for all fire and burglar alarms in all facilities have been consolidated into one account with a budget of \$19,350.

We utilize our Cemetery account to supplement our seasonal help for trimming and mowing of the four Town owned and operated Cemeteries. On average, we typically spend approximately \$15,000 for two of our five seasonal help and another \$1,500 to \$2,000, which covers overtime for weekend interments.

Function	ACTIVITY			PROGRAM					CODE
Public Works (Streets and Roads)									650
Line Item Description	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Amended	2021-2022 Department Proposed	2021-2022 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
STREETS AND ROADS	232,882	230,835	229,772	235,837	240,371	241,415	241,415	5,578	2.37%
DRAINAGE	0	0	0	0	0	0	0	-	0.00%
PAVING	0	0	0	0	0	0	0	-	0.00%
MECHANICAL MAINTENANCE	236,836	261,223	268,295	224,950	224,950	241,625	241,625	16,675	7.41%
HIGHWAY MAINTENANCE	1,041,916	1,030,704	969,965	1,080,277	1,070,666	1,085,560	1,085,560	5,283	0.49%
UNIMPROVED ROADS	55,097	57,527	80,069	49,689	49,689	49,689	49,689	-	0.00%
ICE AND SNOW REMOVAL	427,669	348,861	364,568	378,377	378,377	267,836	267,836	(110,541)	-29.21%
STREET LIGHTS AND TRAFFIC CONTROL	69,254	66,327	45,662	67,656	67,656	70,156	70,156	2,500	3.70%
OPERATING EXPENDITURES	2,063,654	1,995,478	1,958,331	2,036,786	2,031,709	1,956,281	1,956,281	(80,505)	-3.95%
TOTAL STREETS AND ROADS	2,063,654	1,995,478	1,958,331	2,036,786	2,031,709	1,956,281	1,956,281	(80,505)	-3.95%

Budget

Major Adjustments

Streets & Roads:

Change - \$80,505

The overall budget decreased by \$80,505 mostly due to a \$112,625 reduction in price for treated road salt. We had a \$14,315 increase in the salary and overtime line items. This was due to the 20/21 raises for non-union staff and the 21/22 raises for union staff. The Fuel & Oil budget increased \$6,175 due to the increase in the price of diesel fuel. We added \$1,400 to the Drug & Alcohol account to fund the Federal Motor Carrier Safety Administration Clearinghouse fee. This program is required to be in compliance with the U.S. Department of Transportation. The Dues & Membership account increased by \$185 to cover annual memberships in the Tree Warden Association for the Town's Tree Warden and two Deputy Tree Wardens. The Minor Tools budget was increased \$1,000 and the Machinery & Equipment Parts budget increased by \$10,000. The highway garage is now connected to water and sewer service and therefore the Professional Services account was reduced by \$5,500 for required well testing and UST sampling. The Services & Fees account increased by \$2,650 to include repairs to the tree truck yearly inspection costs.

Budget

Major Adjustments

Street Lights & Traffic Control:	Change \$2,500
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The budget increased by \$2,500 due to using more kilowatt hours.

FOLLOW US ON



@ TOLLAND WORKS



FINANCE

March 10, 2021



Divisions

- Financial & Records/Accounting Services
- Miscellaneous Support Services/Information Technology
- Revenue Services
- Property Assessment & Board of Assessment Appeals
- Town Clerk



FINANCE & RECORDS RESPONSIBILITIES

- Financial Administration
- Long Term Financial Planning
- Audit
- Debt Management
- Payroll
- Town & Capital Budgets
- Financial Reporting
- Grant Reporting
- Central Office Services
- Accounts Payable/Purchasing
- Cash Management
- General Accounting
- Information Technology Services
- Financial Liaison to WPCA, Tolland Water Commission, Tolland Non-Profit Housing & Library Board
- Prepare Financial Policies
- Special Projects



Budget

Finance & Records:

ACCOUNTING SERVICES

\$CHANGE

\$8,933

The Payroll account increased by \$7,000 for 20/21 raises and 21/22 raises for union staff. The program budget increased overall by \$1,933. This increase is mainly due to increases of \$1,758 in annual financial software maintenance agreements.



Budget

Finance & Records:

\$CHANGE
\$0

INDEPENDENT AUDIT

The Town's share of the Independent Audit budget remained the same at \$27,450.

The 5 year audit contract expired with the completion of the FY 18-19 audit. A Request for Quotation was sent out and the lowest quote was for an annual cost of \$54,900. This amount will be held constant for the next five years. The Town and Board of Education pay 50% each of the total audit cost.

	ACTIVITY			PROGRAM					CODE
Finance and Records	Accounting Services			Accounting Services					810-00
Line Item Description	2017-2018	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022	2021-2022	Increase	% Increase
	Actual	Actual	Actual	Adopted	Amended	Manager	Adopted	(Decr) Over	(Decr) Over
						Proposed	Budget	Adopted	Adopted
REGULAR PAYROLL	292,831	298,096	306,378	306,280	311,217	313,280	313,280	7,000	2.29%
Director of Finance and Records / Treasurer									
Assistant Finance Director / Assistant Treasurer									
Accountant II									
Senior Account Clerk / IT Administrator									
OVERTIME	0	0	494	2,546	2,546	2,546	2,546	-	0.00%
TEMPORARY HELP	0	0	0	500	500	500	500	-	0.00%
PROFESSIONAL SERVICES	34,778	23,046	34,397	36,073	36,073	37,831	37,831	1,758	4.87%
COMMUNICATIONS	1,212	1,329	1,438	1,140	1,140	1,140	1,140	-	0.00%
PRINTING	2,150	0	1,884	1,950	1,950	1,950	1,950	-	0.00%
DUES AND MEMBERSHIPS	300	130	470	490	490	490	490	-	0.00%
OTHER SERVICES AND FEES	0	600	845	1,100	1,100	1,100	1,100	-	0.00%
TRAINING AND DEVELOPMENT	4,034	4,487	3,606	5,000	5,000	5,175	5,175	175	3.50%
TRAVEL REIMBURSEMENT	474	586	758	500	500	500	500	-	0.00%
OFFICE SUPPLIES	950	590	451	950	950	950	950	-	0.00%
BOOKS AND SUBSCRIPTIONS	1,195	1,278	1,050	935	935	935	935	-	0.00%
OFFICE MACHINES	0	2,100	0	0	0	0	0	-	0.00%
PAYROLL EXPENDITURES	292,831	298,096	306,872	309,326	314,263	316,326	316,326	7,000	2.26%
OPERATING EXPENDITURES	45,092	34,145	44,901	48,138	48,138	50,071	50,071	1,933	4.02%
TOTAL ACCOUNTING SERVICES	337,923	332,240	351,772	357,464	362,401	366,397	366,397	8,933	2.50%



MISCELLANEOUS SUPPORT SERVICES

March 10, 2021



Budget

Miscellaneous Support Services:

\$Change
\$2,350

- The operating budget increased \$2,350 due to an increase in service needs for print management contracts (\$1,000) and an increase in fuel costs (\$1,350).

[illegible]



IT/TELECOMMUNICATIONS

March 10, 2021



Budget

IT/Telecommunications:

\$Change
(\$11,355)

The budget decreased by \$11,355. The professional services account increased by \$1,200 due to the annual contract increase. Communications increased by \$5,880 mainly due to an increase in the internet provider fees and the Frontier telephone connection fee increase. We had several new alarm lines that were required by the Fire Marshal. Computer software licenses decreased by \$8,435 due to licenses that do not have to be renewed this year. Some of our contracts are multi-year contracts and only come due every two or more years. We achieve savings by doing it that way. The budget will fluctuate year to year based on this methodology. The equipment account decreased by \$10,000 due to the elimination of the server replacement that was funded in FY 20-21. Our normal computer replacement program of 15 computers per year remains in the funding.

[illegible]



REVENUE SERVICES

March 10, 2021

RESPONSIBILITIES

- Process file for tax billing and collection and processing of Town taxes
- Maintain a 99% collection rate
- Daily and monthly reconciliation
- Delinquent tax collection
- Bill and collect on Rehab Loans, Tolland Non-profit Housing and sewer and water assessments
- Receive, account for and deposit funds from other departments and programs
- Provide assistance to Auditors
- Prepare tax office budget
- Ensure tight cash controls
- Issue Legal Notices and tax office notifications
- Provide exceptional customer service to taxpayers, attorneys, banks and tax accountants



Budget

\$Change

Revenue Services:

+\$2,571

The payroll account increased by \$2,769 for wage increases. The expense accounts decreased by \$198. Professional services and printing increased by \$882 for slight increases to our tax software and the addition of a Disaster Recovery Service now required. Postage decreased by \$1,080 due to a service called Q-Nest which puts multiple bills in one envelope if the names are the same.

Revenue:

Continuation of the \$5 DMV reporting fee for delinquent motor vehicle accounts resulting in an estimated \$15,000 additional revenue.

FUNCTION	ACTIVITY			PROGRAM					CODE
Finance and Records	Revenue Services			Revenue Services					870-00
Line Item Description	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Amended	2021-2022 Department Proposed	2021-2022 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
REGULAR PAYROLL	126,305	128,659	136,024	137,502	139,292	140,271	140,271	2,769	2.01%
Collector of Revenue									
Assistant Collector of Revenue									
Account Clerk									
OVERTIME	0	0	543.31	1,000	1,000	1,000	1,000	-	0.00%
								-	
PROFESSIONAL SERVICES	14,235	10,250	10,125	10,125	10,125	10,907	10,907	782	7.72%
COMMUNICATIONS	7,550	6,278	7,580	7,580	7,580	6,500	6,500	(1,080)	-14.25%
SERVICE CONTRACTS	225	225	225	225	225	225	225	-	0.00%
PRINTING	6,275	6,000	6,400	6,400	6,400	6,500	6,500	100	1.56%
ADVERTISING	1,180	1,180	1,177	1,180	1,180	1,180	1,180	-	0.00%
DUES AND MEMBERSHIPS	20	20	95	205	205	205	205	-	0.00%
TRAINING AND DEVELOPMENT	1,302	410	42	1,302	1,302	1,302	1,302	-	0.00%
TRAVEL REIMBURSEMENT	200	924	100	200	200	200	200	-	0.00%
OFFICE SUPPLIES	697	955	902	875	875	875	875	-	0.00%
PAYROLL EXPENDITURES	126,305	128,659	136,567	138,502	140,292	141,271	141,271	2,769	2.00%
OPERATING EXPENDITURES	31,684	26,241	26,646	28,092	28,092	27,894	27,894	(198)	-0.70%
TOTAL REVENUE SERVICES	157,988	154,901	163,213	166,594	168,384	169,165	169,165	2,571	1.54%



ASSESSMENT SERVICES

March 10, 2021

RESPONSIBILITIES

- **Assessment Administration**
- **Discover, List, Value**
- **Mapping Updates**
- **Education**
- **Exemptions**
- **Veterans/Homeowners**
- **Crumbling Foundations**
- **Revaluation**
- **Annual Budget**
- **Annual Reports**
- **Grand List**
- **Building Permits**
- **Administer PA490 program**

Budget

\$Change

Assessment Services:

\$ 4,807

The overall budget increased by \$4,807. The payroll line item increased by \$4,175 due to 20/21 raises and 21/22 raises for union staff. The program budget increased \$632 from the prior year due to minor increases in professional services.

FUNCTION	ACTIVITY		PROGRAM						CODE
Finance and Records	Assessment Services		Assessment Services						820-00
Line Item Description	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Amended	2021-2022 Department Proposed	2021-2022 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
REGULAR PAYROLL	188,578	192,747	198,137	198,703	201,526	202,878	202,878	4,175	2.10%
Assessor									
Deputy Assessor									
Assessment Technician									
PROFESSIONAL SERVICES	25,038	18,711	21,035	31,315	31,315	22,152	22,152	(9,163)	-29.26%
COMMUNICATIONS	261	239	243	300	300	300	300	-	0.00%
SERVICE CONTRACTS	69	69	0	95	95	95	95	-	0.00%
PRINTING	219	201	184	200	200	200	200	-	0.00%
ADVERTISING	184	175	175	260	260	260	260	-	0.00%
DUES AND MEMBERSHIPS	310	480	485	520	520	540	540	20	3.85%
TRAINING AND DEVELOPMENT	3,174	1,186	377	3,040	3,040	3,040	3,040	-	0.00%
OFFICE SUPPLIES	297	610	287	250	250	250	250	-	0.00%
BOOKS AND SUBSCRIPTIONS	3,866	4,295	3,959	4,515	4,515	4,290	4,290	(225)	-4.98%
TANSFER OUT TO CNRE						10,000	10,000	10,000	100.00%
PAYROLL EXPENDITURES	188,578	192,747	198,137	198,703	201,526	202,878	202,878	4,175	2.10%
OPERATING EXPENDITURES	33,419	25,965	26,746	40,495	40,495	41,127	41,127	632	1.56%
TOTAL ASSESSMENT SERVICES	221,997	218,713	224,883	239,198	242,021	244,005	244,005	4,807	2.01%

Significant Projects Anticipated over Next 2 Years

- **2021 - Defend values in court from 2019 Revaluation.**
- **2021 - Convert to new Appraisal Software.**
- **2021 - Attend education workshops for changing software.**
- **2022 - Investigate options for new Mapping Vendor.**



BOARD OF ASSESSMENT APPEALS

March 10, 2021

Responsibilities

- **The Board of Assessment Appeals is an appointed three member board, with two alternates.**
- **The responsibility of this Board is to make decisions concerning taxpayer appeals of assessments.**

Budget

- **The budget did not change this year.**

[illegible]



TOWN CLERK

March 10, 2021



Responsibilities

- Assists Residents, Attorneys, and Title Searchers
- Preserves Historical Records
- Indexes Land Records
- Collects Conveyance Taxes
- Records Property Maps
- Issues Sports/Dog Licenses
- Updates Town Code Book
- Maintains Town Minutes
- Prepares All Ballots
- Issues Absentee Ballots
- Assists in Registering Voters
- Appoints Unaffiliated JPs
- Campaign Finance Filing
- Administers Oaths of Office



Responsibilities

- Issues Marriage Licenses
- Certifies Birth, Death & Marriage Certificates
- Assists Genealogists
- Issues Burial & Cremation Permits
- Provides Notarial Services
- Files Veteran's Discharge Papers
- Trade Name Certificates
- Applies for and Oversees State Preservation Grant



Accomplishments

- Received a \$5,500 State Preservation Grant and continued work restoring and preserving survey maps in volumes one and two
- Successfully administered a challenging Presidential Election season during a pandemic
- Our office successfully processed an increase in land record recordings representing approximately \$65,000 over budgeted revenue dollars during a busy election season and with the same amount of staff



Goals and Objectives

- Apply For a \$5,500 State Preservation Grant to continue restoring and preserving survey maps from volume one and two
- Implement and become proficient utilizing the State's new Electronic Death Registry system which was postponed from it's originally scheduled implementation date of 2020
- Utilize Historical Preservation Funds and continue re-indexing work expanding the town's Historical Land Record Indices and Images available online and through our Public Access Terminal



BUDGET

Town Clerk

\$ CHANGE

\$4,489

Printing increased \$2,000 due to the increase in Land Record recording as a result of the exploding housing market. This increase will be offset by a corresponding increase in recording fees and conveyance tax collections.

Payroll increased \$2,489 due to employee raises.

FUNCTION	ACTIVITY		PROGRAM						CODE
Finance and Records	Town Clerk		Town Clerk						880-00
Line Item Description	2017-2018	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022	2021-2022	Increase	% Increase
	Actual	Actual	Actual	Budget	Amended	Department	Manager	(Decr) Over	(Decr) Over
						Proposed	Proposed	Adopted	Adopted
REGULAR PAYROLL	112,198	114,619	117,049	117,009	119,094	119,498	119,498	2,489	2.13%
Town Clerk									
Assistant Town Clerk									
OVERTIME	0	0	0	500	500	500	500	-	0.00%
TEMPORARY HELP	0	0	0	2,122	2,122	2,122	2,122	-	0.00%
PROFESSIONAL SERVICES	4,000	4,500	5,500	5,500	5,500	5,500	5,500	-	0.00%
SERVICE CONTRACTS	69	2,310	1,200	2,090	2,090	2,090	2,090	-	0.00%
PRINTING	22,000	18,714	17,544	15,250	15,250	17,250	17,250	2,000	13.11%
CODE UPDATES	5,350	1,000	2,753	4,500	4,500	4,500	4,500	-	0.00%
DUES AND MEMBERSHIPS	190	190	190	190	190	190	190	-	0.00%
OTHER SERVICES AND FEES	440	171	248	400	400	400	400	-	0.00%
TRAINING AND DEVELOPMENT	1,489	1,721	2,000	2,000	2,000	2,000	2,000	-	0.00%
OFFICE SUPPLIES	1,000	1,749	607	1,100	1,100	1,100	1,100	-	0.00%
PROGRAM MATERIALS	900	600	1,100	600	600	600	600	-	0.00%
PAYROLL EXPENDITURES	112,198	114,619	117,049	119,631	121,716	122,120	122,120	2,489	2.08%
OPERATING EXPENDITURES	35,438	30,954	31,141	31,630	31,630	33,630	33,630	2,000	6.32%
TOTAL TOWN CLERK	147,636	145,573	148,190	151,261	153,346	155,750	155,750	4,489	2.97%



GENERAL GOVERNMENT

March 10, 2021

Budget

Town Manager:

\$Change

\$39,381

Increase mainly due to budgeted salary increases and the new Project Manager/Grants Administrator position starting in January 2022.

Payroll – 20% of Executive Assistant position funded by Tolland Water Commission

Project Manager / Grants Admin.

- Oversee and manage responsibilities for grant identification, research, writing, administration, and audit for all grants that Tolland pursues, including renewals.
- This person will act as a project manager for substantial Town capital projects.
- This position is in direct response to requests made by elected and appointed officials to have someone dedicated to these tasks. It also addresses a Town Manager goal of looking into staff succession planning.
- This position will report to the Town Manager and will be cross-functional across all Town departments.

FUNCTION	ACTIVITY			PROGRAM						CODE
Town Administration	Town Manager			Town Manager						110-00
Line Item Description	2017-2018	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022	2021-2022	Increase	% Increase	
	Actual	Actual	Actual	Adopted	Amended	Department Proposed	Manager Proposed	(Decr) Over Adopted	(Decr) Over Adopted	
REGULAR PAYROLL	209,556	172,598	222,936	218,815	223,490	223,196	258,196	39,381	18.00%	
Town Manager										
Executive Secretary										
Executive Secretary / Web Master (.5)										
Project Manager/Grants Administrator										
PROFESSIONAL SERVICES	0	0	0	0	1,897	0	0	-	0.00%	
COMMUNICATIONS	2,325	1,431	1,636	1,500	1,500	1,500	1,500	-	0.00%	
SERVICE CONTRACTS	69	69	0	69	69	69	69	-	0.00%	
PRINTING	1,721	575	756	1,640	1,640	1,640	1,640	-	0.00%	
DUES AND MEMBERSHIPS	50	1,475	1,680	1,732	1,732	1,732	1,732	-	0.00%	
TRAINING AND DEVELOPMENT	659	58	2,793	3,000	1,103	3,000	3,000	-	0.00%	
TRAVEL REIMBURSEMENT	0	986	0	0	0	0	0	-	0.00%	
OFFICE SUPPLIES	60	599	353	1,500	1,500	1,500	1,500	-	0.00%	
FOOD AND CLOTHING	1,614	173	107	400	400	400	400	-	0.00%	
BOOKS AND SUBSCRIPTIONS	148	148	148	292	292	292	292	-	0.00%	
PAYROLL EXPENDITURES	209,556	172,598	222,936	218,815	223,490	223,196	258,196	39,381	18.00%	
OPERATING EXPENDITURES	6,647	5,514	7,472	10,133	10,133	10,133	10,133	-	0.00%	
TOTAL TOWN MANAGER	216,203	178,112	230,408	228,948	233,623	233,329	268,329	39,381	17.20%	



TOWN COUNCIL

March 10, 2021

RESPONSIBILITIES

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

Town Council:

\$Change

\$0

There were no changes to the Town Council Budget.

FUNCTION	ACTIVITYPROGRAM								CODE
Town Administration	Town Council			Town Council					100-00
Line Item Description	2017-2018	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022	2021-2022	Increase (Decr) Over	% Increase
	Actual	Actual	Actual	Adopted	Amended	Department Proposed	Manager Proposed	(Decr) Over Adopted	(Decr) Over Adopted
PROFESSIONAL SERVICES	6,382	4,750	5,053	5,560	5,560	5,560	5,560	-	0.00%
PRINTING	1,485	3,275	500	3,300	3,300	3,300	3,300	-	0.00%
ADVERTISING	4,520	8,517	4,710	5,000	5,000	5,000	5,000	-	0.00%
DUES AND MEMBERSHIPS	22,058	21,191	22,369	22,674	22,674	22,674	22,674	-	0.00%
TRAINING AND DEVELOPMENT	0	0	29	100	0	100	100	-	0.00%
OFFICE SUPPLIES	392	298	217	500	200	500	500	-	0.00%
PROGRAM MATERIALS	0	947	0	600	1,000	600	600	-	0.00%
OPERATING EXPENDITURES	34,837	38,978	32,879	37,734	37,734	37,734	37,734	-	0.00%
TOTAL TOWN COUNCIL	34,837	38,978	32,879	37,734	37,734	37,734	37,734	-	0.00%



ECONOMIC DEVELOPMENT

March 10, 2021

Budget

Economic Development Commission:	<u>\$Change</u>
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\$0

There were no changes to the EDC Budget.

Professional services line item may be used to help implement or support some of the recommendations of the 4-Town Economic Vitality Plan in the next Fiscal Year.

FUNCTION	ACTIVITY			PROGRAM					CODE
Town Administration	Economic Development			Economic Development					120-00
Line Item Description	2017-2018	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022	2021-2022	Increase	% Increase
	Actual	Actual	Actual	Adopted	Amended	Department	Manager	(Decr) Over	(Decr) Over
						Proposed	Proposed	Adopted	Adopted
TEMPORARY HELP Recording Clerk	0	0	0	0	0	0	0	-	0.00%
PROFESSIONAL SERVICES	20,700	5,000	5,000	5,000	5,000	5,000	5,000	-	0.00%
PRINTING	0	0	0	225	225	225	225	-	0.00%
DUES AND MEMBERSHIPS	256	256	0	292	292	292	292	-	0.00%
TRAINING AND DEVELOPMENT	25	0	0	0	0	0	0	-	0.00%
TRAVEL REIMBURSEMENT	0	0	0	334	334	334	334	-	0.00%
OFFICE SUPPLIES	0	0	44	150	150	150	150	-	0.00%
PAYROLL EXPENDITURES	0	0	0	0	0	0	0	-	0.00%
OPERATING EXPENDITURES	20,981	5,256	5,044	6,001	6,001	6,001	6,001	-	0.00%
TOTAL ECONOMIC DEVELOPMENT	20,981	5,256	5,044	6,001	6,001	6,001	6,001	-	0.00%



HUMAN RESOURCE ADMINISTRATION

HUMAN RESOURCE BENEFITS

March 10, 2021

Budget

Major Adjustments

\$Change

HR Administration:

+\$2,707

Books and Subscriptions – Decrease of (\$100)

Payroll – budgeted salary increases +\$2,807

HR Benefits:

+\$56,414

FICA, Medicare and Pension – due to salary adjustments +\$9,788

Health Insurance 0% rate increase is offset by census changes
resulting in overall increase \$39,167

Town wide Insurance:

+\$29,478

Increased cost for Liability Insurance with addition of Birch Grove School and a standalone
Cyber insurance policy.

FUNCTION	ACTIVITY			PROGRAM					CODE
Town Administration	HR and Benefits Administration			HR and Benefits Administration					130-10
Line Item Description	2017-2018	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022	2021-2022	Increase	% Increase
	Actual	Actual	Actual	Adopted	Amended	Department	Manager	(Decr) Over	(Decr) Over
						Proposed	Proposed	Adopted	Adopted
REGULAR PAYROLL	122,247	125,122	128,601	127,625	130,931	130,432	130,432	2,807	2.20%
Director of Administrative Services									
Executive Secretary / Web Master (.5)									
PROFESSIONAL SERVICES	2,665	2,260	1,254	1,875	1,875	1,875	1,875	-	0.00%
COMMUNICATIONS	261	239	243	300	300	300	300	-	0.00%
ADVERTISING	2,847	2,306	3,735	4,175	4,175	4,175	4,175	-	0.00%
DUES AND MEMBERSHIPS	411	250	250	490	490	490	490	-	0.00%
TRAINING AND DEVELOPMENT	40	2,687	0	500	500	500	500	-	0.00%
OFFICE SUPPLIES	93	186	0	300	300	300	300	-	0.00%
FOOD AND CLOTHING	750	281	308	500	500	500	500	-	0.00%
BOOKS AND SUBSCRIPTIONS	0	0	0	150	150	50	50	(100)	-66.67%
PAYROLL EXPENDITURES	122,247	125,122	128,601	127,625	130,931	130,432	130,432	2,807	2.20%
OPERATING EXPENDITURES	7,067	8,208	5,790	8,290	8,290	8,190	8,190	(100)	-1.21%
TOTAL HR & BENEFITS ADMINISTRATION	129,314	133,330	134,391	135,915	139,221	138,622	138,622	2,707	1.99%

FUNCTION	ACTIVITYPROGRAM								CODE
Town Administration	HR and Benefits Administration			Employee Benefits					131-11
Line Item Description	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Amended	2021-2022 Department Proposed	2021-2022 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
FICA	274,100	274,584	277,475	315,000	315,000	320,200	321,170	6,170	1.96%
MEDICARE	68,701	69,160	69,295	80,000	80,000	80,300	80,508	508	0.64%
EMPLOYEE PENSIONS	269,963	264,704	278,940	285,000	285,000	288,600	288,100	3,100	1.09%
WORKER'S COMPENSATION	201,060	213,060	207,373	205,302	205,302	211,455	211,455	6,153	3.00%
UNEMPLOYMENT COMPENSATION	666	0	2,501	3,778	3,778	6,664	6,664	2,886	76.39%
HEALTH INSURANCE	1,059,797	1,090,043	1,131,215	1,179,716	1,179,716	1,231,678	1,218,883	39,167	3.32%
LIFE INSURANCE	34,406	32,448	34,444	39,000	39,000	39,500	39,500	500	1.28%
DISABILITY INSURANCE	10,163	8,366	10,128	10,920	10,920	10,920	10,920	-	0.00%
OTHER POST EMPLOYMENT BENEFITS	700	2,260	8,755	16,202	16,202	14,132	14,132	(2,070)	-12.78%
OPERATING EXPENDITURES	1,919,556	1,954,626	2,020,125	2,134,918	2,134,918	2,203,449	2,191,332	56,414	2.64%
TOTAL EMPLOYEE BENEFITS	1,919,556	1,954,626	2,020,125	2,134,918	2,134,918	2,203,449	2,191,332	56,414	2.64%

[illegible]



LEGAL SERVICES

March 10, 2021

Budget

Legal Services: Town Attorney	<u>\$Change</u>
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	+\$5,000
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For any additional cases.

Legal Services: Personnel	\$0
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Budget remains the same.

FUNCTION	ACTIVITYPROGRAM								CODE
Town Administration	Legal Services			Town Attorney					160-15
Line Item Description	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Amended	2021-2022 Department Proposed	2021-2022 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
PROFESSIONAL SERVICES	55,000	41,016	50,458	40,000	40,000	45,000	45,000	5,000	12.50%
OTHER SERVICES AND FEES	12,397	4,639	11,071	6,000	6,000	6,000	6,000	-	0.00%
CHARTER REVISION COMMISSION	15,000	759	0	0	0	0	0	-	0.00%
OPERATING EXPENDITURES	82,397	46,414	61,530	46,000	46,000	51,000	51,000	5,000	10.87%
TOTAL TOWN ATTORNEY	82,397	46,414	61,530	46,000	46,000	51,000	51,000	5,000	10.87%

[illegible]



PROBATE SERVICES

March 10, 2021

RESPONSIBILITIES

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

Probate Services:

\$Change

+\$324

The program budget increased by \$324. There is a \$324 increase in Communications for a CISCO Webex video conferencing subscription.

[illegible]



REGISTRAR OF VOTERS

March 10, 2021

Budget

Registrar of Voters:

\$Change

\$1,768

- **Budget is developed for 1 election, 1 primary and 2 referendums**
- The overall budget increased by \$1,768. Temporary help increased by \$3,750 as we added stipends for training deputies to become Registrars.
- Operating expenses decreased \$2,660 since Municipal elections cost less to run than Presidential elections.

FUNCTION	ACTIVITY			PROGRAM					CODE
Finance and Records	Registrar of Voters			Registrar of Voters					860-00
Line Item Description	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Amended	2021-2022 Department Proposed	2021-2022 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
REGULAR PAYROLL Registrar of Voter (2)	33,892	35,893	34,759	36,960	38,439	37,638	37,638	678	1.83%
TEMPORARY HELP	2,140	10,346	4,600	7,150	7,150	10,900	10,900	3,750	52.45%
PROFESSIONAL SERVICES	2,870	5,130	3,672	4,950	4,950	4,130	4,130	(820)	-16.57%
COMMUNICATIONS	625	0	0	0	0	0	0	-	0.00%
PRINTING	8,867	725	3,719	5,300	5,300	3,550	3,550	(1,750)	-33.02%
DUES AND MEMBERSHIPS	160	160	170	170	170	180	180	10	5.88%
OTHER SERVICES AND FEES	0	0	0	0	0	0	0	-	0.00%
TRAINING AND DEVELOPMENT	2,949	1,212	1,464	2,360	2,360	2,360	2,360	-	0.00%
OFFICE SUPPLIES	444	668	373	400	400	500	500	100	25.00%
FOOD AND CLOTHING	612	833	172	800	800	600	600	(200)	-25.00%
PAYROLL EXPENDITURES	36,032	46,239	39,359	44,110	45,589	48,538	48,538	4,428	10.04%
OPERATING EXPENDITURES	16,528	8,727	9,569	13,980	13,980	11,320	11,320	(2,660)	-19.03%
TOTAL REGISTRAR OF VOTERS	52,560	54,966	48,928	58,090	59,569	59,858	59,858	1,768	3.04%

