

A CITIZENS' GUIDE TO THE TOWN OF TOLLAND'S BUDGET PROCESS



Introduction

Each year the Town of Tolland spends millions of dollars to operate Town Government and the Board of Education as well as to perform necessary capital projects. During the budget process critical decisions are made about all public services.

Town services significantly impact your daily life. Stay informed – attend a public meeting, call or send an email or letter to your elected representatives or Town officials, read the Town’s web site and sign up for the Town’ eblast system.

Your tax dollars go into the budget, and public input on how the money is spent is vital. This brochure will help you navigate the Town’s budget process and provides key timelines and meeting information for you to stay informed.

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 seven 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 Debt Service, Board of Education 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 14,699 that retains impressive remnants of its rural past and substantial areas of protected open space. Expanding commercial and industrial resources are notably bolstering the economic base of the Town but in a way consistent with planning designed to preserve the community's character. Tolland was ranked 27th on Money Magazine's 2009 "100 Best Places to Live" in the United States and ranked 37th on Money Magazine's 2011 "Best Small Town to Live" in the United States.

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

The Town of Tolland, originally part of the Town of Windsor, was chartered in 1715 and incorporated in 1722. Tolland's legacy includes a New England Town Green of substantial proportions as its signature amenity. Tolland Green is the heart of the community, and the area around it is preserved as a National Historic District. Included in the district are several of the Town's historic attractions, such as the former Tolland County Court House, the Old Jail Museum and the Hicks-Stearns Family Museum, plus a number of gracious 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.

Municipal Government

Tolland is governed by a charter first adopted in 1973 (amended most recently in May 2004) under home rule provisions of the Connecticut General Statutes. As provided in the Charter, the Town utilizes the Council-Manager form of government. The seven members of the Town Council, who are elected at large for two-year terms, comprise the legislative and policy-making body of the Town. The Town Manager, who is appointed by the Town Council on the basis of executive and administrative qualifications, character, education, training and experience, is the full-time Chief

Executive Officer. The Town Council elects its Chairperson and Vice Chairperson and appoints members to various Town boards, commissions and committees. (For a Complete Listing of all Town Boards and Commissions and their Charges please visit <http://www.tolland.org/government/boards-commissions/>). The Town Manager appoints department heads. The Town Manager and the Director of Finance and Records are responsible for the financial management of the Town.

The Town of Tolland provides its residents with a complete level of municipal services. The Town Administration is organized around seven 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 and Cemeteries.
- Finance and Records: This division includes Town Clerk, Town Assessment Services, Revenue Collection and Financial Services.
- Town Engineer: This employee provides engineering services to Planning and Community Development as well as Public Works. In addition, acts as support to the Tolland Water Commission and Water Pollution Control Authority.

The Town of Tolland provides water and sewer services to a small sector of the community. Approximately 495 residences and 19 businesses are serviced by the Tolland Water System, while the Connecticut Water Company services other designated sections throughout the Town. Public sewers are available in the west central portion of the Town, which includes the expanded Business Park, and have recently been expanded down Old Post Road to the schools and through the Gateway Zone to the new high school.

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.

Budget Preparation

The Town of Tolland adopts its budget in accordance with the provisions of the Town Charter and Connecticut General Statutes. The Adopted Budget covers the fiscal year beginning July 1st and ending June 30th.

Each fall the Town Manager provides Town Department Heads with guidance on how to prepare their budgets. For the past several years community conversations have been held prior to the Town Manager providing his guidance to Departments to allow for public input on expenditure and revenue concerns. In making recommendations to the Town Manager, Department Heads also consider the level of activity in the current year, necessary program adjustments, service requests and any fluctuation in departmental revenue. The Town Manager along with the Finance Director reviews Departmental budget requests and makes necessary adjustments taking into account the needs of the department, the overall needs of Town operations, the budget objectives and goals of the Town Council, and the available revenue to the Town. The Town Manager's proposed budget is then presented to the Town Council and to the public.

Included within the Town Manager's proposed budget is a recommendation on the level of spending for the Board of Education. The Town Manager by law can not specify how the Board of Education will spend its dollar allocation and may only recommend a bottom line figure.

Also included within the Town Manager's recommended budget is a Five-Year Capital Plan and a debt service financing plan.

The Town Council schedules numerous public meetings to review the proposed budget as well as an annual public hearing at which time the Town Council's proposed budget is explained. It is the Town Council's proposed budget which is presented to the Voters at the budget referendum which is held on the **first Tuesday in May**. If the proposed budget is not passed, then additional budget referendums are held every other Tuesday until a budget is adopted. Always remember: **THE FIRST TUESDAY IN MAY IS BUDGET REFERENDUM DAY!**

Public Schools: An elected Board of Education makes the policy for the Town's kindergarten through grade twelve educational system. The Superintendent of Schools has responsibility for administration of the school system. As part of the budget process, the Superintendent of Schools prepares his recommended budget which is then reviewed by the Board of Education. The final funding plan for the school system is not adopted by the Board of Education until June when final appropriation figures are available from the town wide budget process.

BUDGET TIMELINES

General Timelines

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| October | Capital Improvement Plan data for Department Heads and Boards & Commissions submitted to Manager |
| November | Capital Budget submitted to Town Manager |
| December | Manager submits Capital Improvement Plan Draft to Council (by January 6 per Charter requirement) |
| January | Department Heads submit Budget to Manager (by Feb. 21 per Charter requirement) |
| February | Board of Education submit Budget to Manager (by Feb. 21 per Charter requirement) |
| February | Capital Budget Public Hearing |
| February/March | Manager convenes joint meeting between Council and Board of Education (by April 11 per Charter requirement) |
| March | Manager submits Budget to Council (by March 27 per Charter requirement) |
| March | Manager discusses Budget w/Council |
| March | Public Hearing on Manager's Recommended Budget: Board of Education, Town Government, Capital Improvement Plan |
| March | Council Discussion – Budget finalized |
| April | Annual Budget Presentation Meeting |
| 1 st Tuesday in May | Annual Budget Referendum |
| May | Council Establish Mill Rate upon referendum adoption |

Key email addresses, phone numbers and websites:

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| Town Manager | Steven Werbner, (860) 871-3600 | swerbner@tolland.org |
| Superintendent of Schools | Dr. Walter Willett, (860) 870-6850 | wwillett@tolland.k12.ct.us |
| Town Council | | towncouncil@tolland.org |
| Board of Education | Sam Adlerstein Patrick Doyle Kathy Gorsky Michelle Harrold Karen Moran Robert Pagoni Jeffrey Schroeder Susan Seaver Colleen Yudichak | sadlerstein@tolland.k12.ct.us pdoyle@tolland.k12.ct.us kgorsky@tolland.k12.ct.us mharrold@tolland.k12.ct.us kmoran@tolland.k12.ct.us rpagoni@tolland.k12.ct.us jschroeder@tolland.k12.ct.us sseaver@tolland.k12.ct.us cyudichak@tolland.k12.ct.us |
| Town website | | www.tolland.org |
| Board of Education website | | www.tolland.k12.ct.us |