

TOWN OF TOLLAND



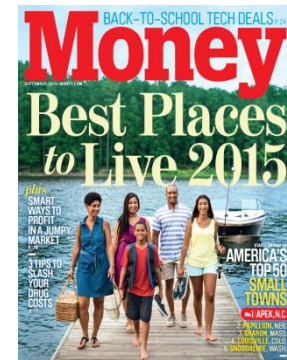
BUDGET OVERVIEW

March 11, 2020



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**



Revenues

	2016/17	2017/18	2018/19	2019/20	2020/21*
State/Federal Grants	\$871,274	\$507,547	\$204,435	\$517,805	\$517,405
Investment Income	60,000	70,000	70,000	190,000	340,000
Licenses, Permits & Fees	264,500	249,800	238,500	258,500	273,500
Charges for Current Services	330,540	337,840	356,940	323,940	332,940
Education Grants	10,793,546	10,172,654	9,745,098	8,875,986	9,114,072
Total	\$12,319,860	\$11,337,841	\$10,644,973	\$10,166,231	\$10,577,917

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

Expenditures

	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
Town	2.11%	2.34%	-.73%	1.14%	1.76%	2.70%
BOE	2.92%	2.76%	0.00%	.78%	.84%	1.54%
Overall	2.68%	2.21%	-.15%	.81%	1.07%	1.88%

Grand List Growth

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

Mill Rate Increase

2014/15	2015/16**	2016/17	2017/18	2018/19	2019/20	2020/21**
.86	2.31	No change	.83	.81	1.05	.67

**Revaluation year.

Impact of Governor's Budget on Tolland

Most State Revenues remain status quo, however other Statutory changes could impact our budget significantly such as:

- Potential unfunded State mandates.
- Uncertainty over State Revenues that could be subject to interim reductions.
- The adopted budget in FY 19-20 for ECS funds originally had a much lower amount than what was actually finally approved by the Legislature. There is an ECS reduction plan that will reduce the Town's ECS funding by over \$300,000 each year for the next several years. The FY 19-20 Budget was revised to reflect the higher amount but for year to year comparisons we use the adopted budget. The proposed Governor ECS funding for FY 20-21 actually reflects a reduction of \$330,309 from what the Town will receive in FY 19-20. However, since the original budget was much lower the funding source will actually reflect an increase in the FY 20-21 budget for \$238,657. This will be helpful with lowering the impact on the FY 20-21 mill rate.

Governor's Proposed FY 21 State Budget Adjustments: Impact on Tolland

On February 5, 2020, the Governor proposed his state budget adjustments for FY 21. Below are grant estimates for Tolland for certain key programs.

Grant:	Estimated FY 20	Original FY 21	Gov. Prop. FY 21	Gov. FY 21 v. Orig. FY 21		Gov. FY 21 v. FY 20	
	(\$)	(\$)	(\$)	(\$)	(%)	(\$)	(%)
Adult Education	8,759	9,115	8,544	-571	-6.3%	-215	-2.5%
ECS Grant	9,435,837	9,134,840	9,105,528	-29,312	-0.3%	-330,309	-3.5%
LoCIP	114,984	114,984	114,984	0	0.0%	0	0.0%
Pequot-Mohegan Grant	0	0	0	0		0	
PILOT: Colleges & Hospitals	0	0	0	0		0	
PILOT: State-Owned Property	24,569	24,569	24,569	0	0.0%	0	0.0%
Town Aid Road	338,751	339,329	338,751	-578	-0.2%	0	0.0%
Grants for Municipal Projects	85,064	85,064	85,064	0	0.0%	0	0.0%
Municipal Transition Grant (Car Tax)	0	0	0	0		0	
Municipal Revenue Sharing	0	0	0	0		0	
Municipal Stabilization Grant	322,977	322,977	322,977	0	0.0%	0	0.0%
Total	10,330,941	10,030,878	10,000,417	-30,461	-0.3%	-330,524	-3.2%

Town Revenues 2020 - 2021

**PROJECTED DECREASES/INCREASES FOR 2020/2021
FROM NON-TAX REVENUE SOURCES**

(DECREASES)/INCREASES:

State Aid for Education		\$238,086
• ECS	238,657	
• Adult Education	(571)	
Non-Education State and Federal Grants		(400)
• Youth Services Grant	1,000	
• Veterans Grant	(1,400)	
Licenses, Permits & Fees		15,000
Charges for Current Services		9,000
Interest Income		150,000
NET REVENUE INCREASE		\$411,686

Fund Balance

An amount of \$300,000 from Fund Balance is recommended to be used as a revenue.

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, 2019 Unassigned Fund Balance was 13.53% and estimate year end Unassigned Fund Balance for FY19-20 to be at 12.81%.

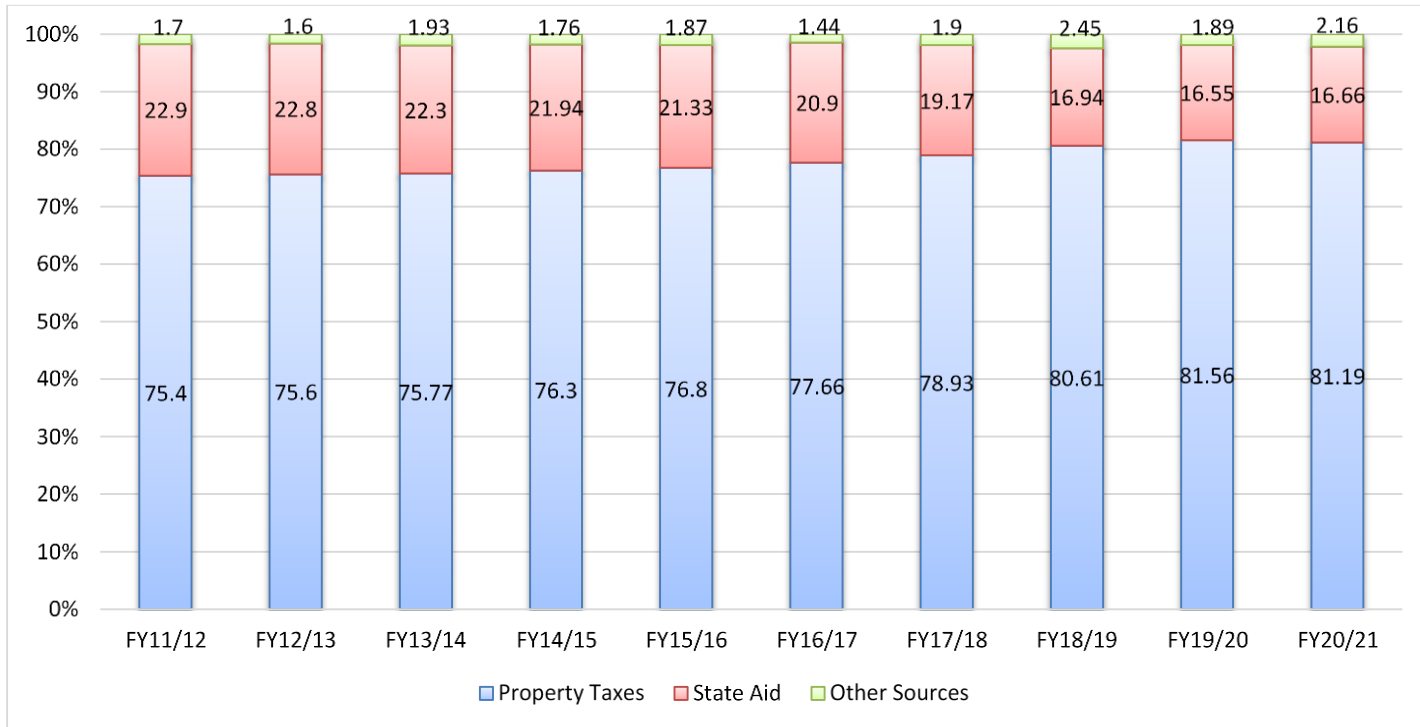
This is not a “revenue source” that should be relied upon in the future. This is a one time use of funds that may not be able to be duplicated in future years.

UNASSIGNED FUND BALANCE

2021 EST*	\$7,644,626	11.96%
2020 EST	\$7,944,626	12.81%
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%
2008	\$5,175,165	10.9%

* Includes assumption of use budgeted Fund balance

TRENDS IN GENERAL FUND REVENUE SOURCES



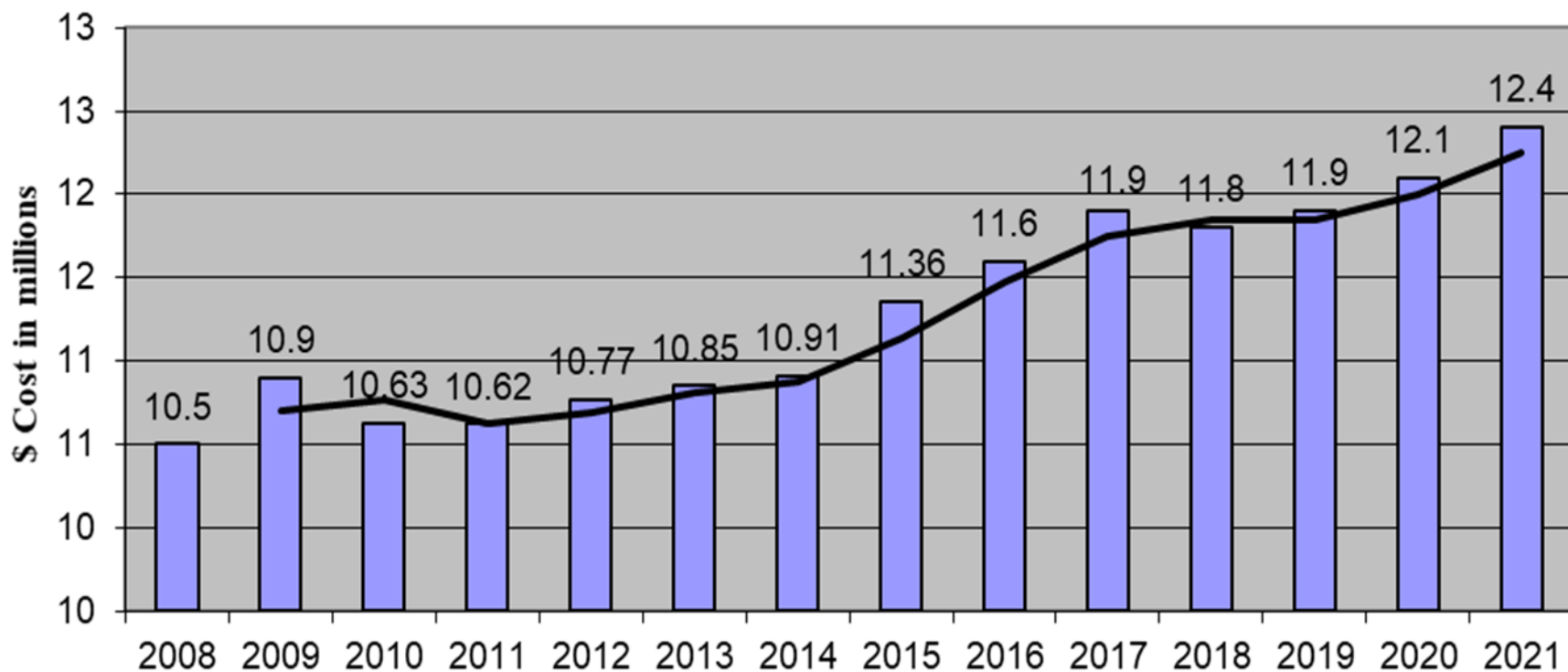
The above table illustrates the percentages of the budget funded by various revenue sources over ten years. The most striking feature of the breakdown of revenue is the extent to which the Town budget is dependent on just two sources: local property taxes and State and Federal Aid. Most grants are formula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

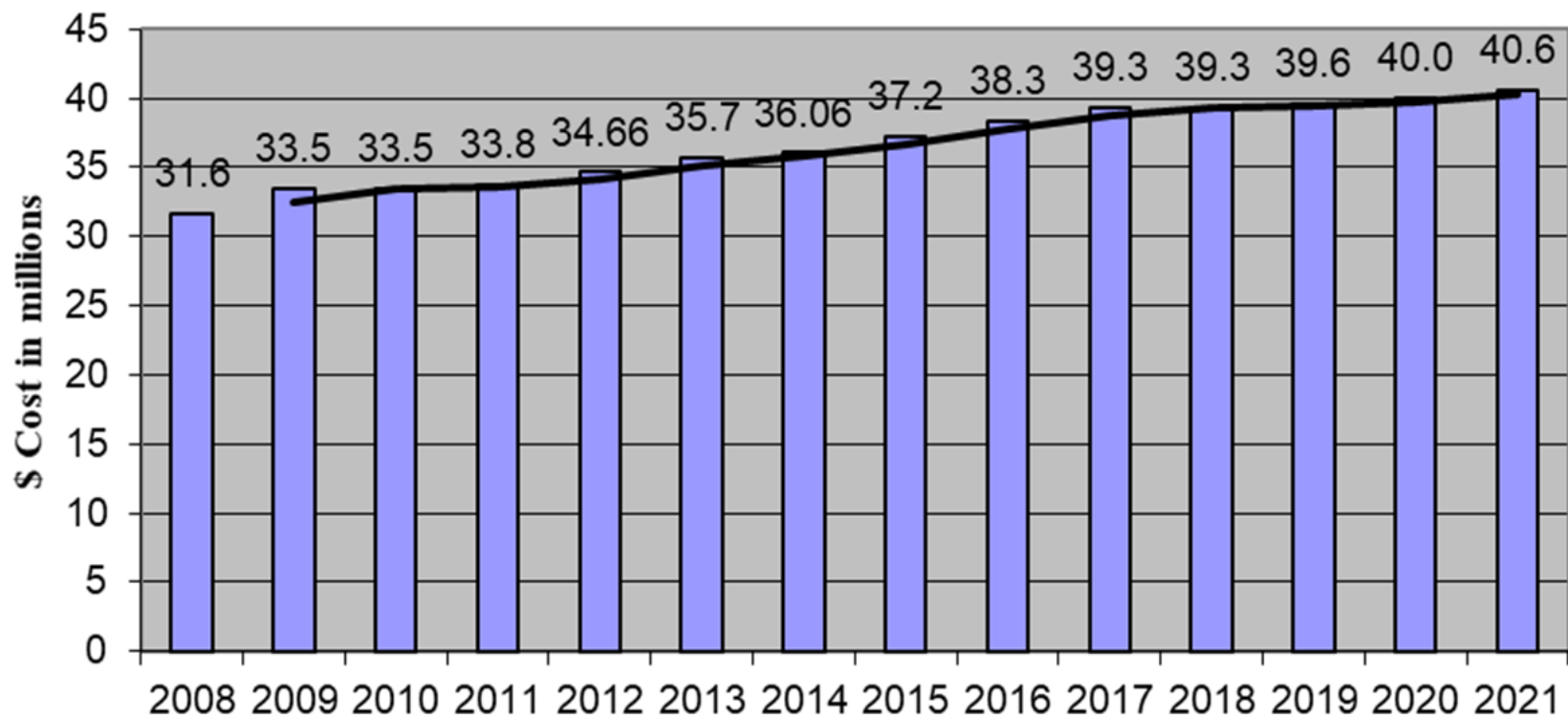
EXPENDITURE SUMMARY

Category	Adopted 19/20	Recommended 20/21	Dollar Change	Percentage Change
Town Depts.	12,126,082	12,453,303	327,221	2.70%
Capital Expenditures	121,048	196,667	75,619	62.47%
Debt Service	4,550,000	4,600,000	50,000	1.10%
Board of Education	39,975,605	40,590,408	614,803	1.54%
Grand Total	\$56,772,735	\$57,840,378	\$1,067,643	1.88%

Town Operational \$ Cost in millions 2008-2021



BOE Operational \$ Cost in millions 2008-2021



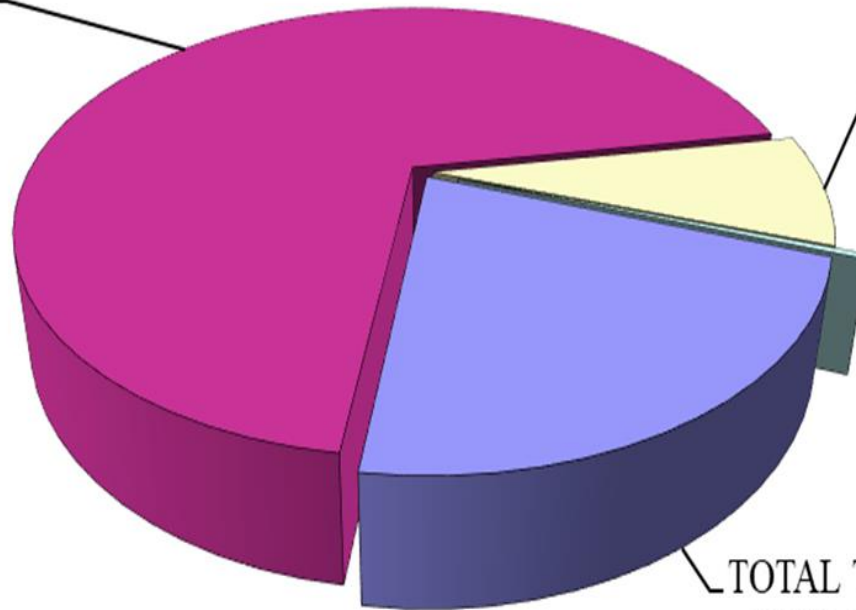
2020/2021 EXPENDITURES BUDGET
\$57,840,378

BOARD OF
EDUCATION
OPERATING
40,590,408
70.18%

DEBT SERVICE
4,600,000
7.95%

CAPITAL
IMPROVEMENTS
196,667
0.34%

TOTAL TOWN
OPERATING
12,453,303
21.53%



Town Expenditure Drivers

- Health Insurances - \$101,267
- Salaries (Some Union under negotiations. Doesn't include Board of Education) - \$51,128
- FICA, Medicare, OPEB, Employee Deferred Contribution Plan - \$41,788
- Public Safety Communications - \$20,320
- Fuel Increases - \$19,373
- Recreation Center Utilities (Phase in Plan) - \$9,000
- Other Services & Fees (Public Safety Volunteer Physicals and Multi-agency communications) - \$10,040

Expenditure Revisions

- Add Phase in of an Additional Public Safety Officer – Starting in April, 2021 - \$14,800 (Including benefits)
- Hold off hiring for the position of Town Engineer – continue with outsourced services until hiring environment improves.

Board of Education Request

Board of Education request is as requested at 1.54% or an increase of \$614,803.

MILL RATE IMPACT OF THE FINANCIAL PLAN

Mill Rate = 36.72

An increase of 0.67 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. This year is a revaluation year. In order to provide a true comparison, the new assessed value for the same properties on the 2014 Assessment (last property valuation) must be used in the calculation.

Change in the Grand List:

Net Grand List 2018 (After Board of Assessment Appeals Adjustments)	\$1,281,873,711
Net Grand List 2019 (used to set FY 20/21 mill rate)	1,276,614,985
Overall average percentage increase	-.41%

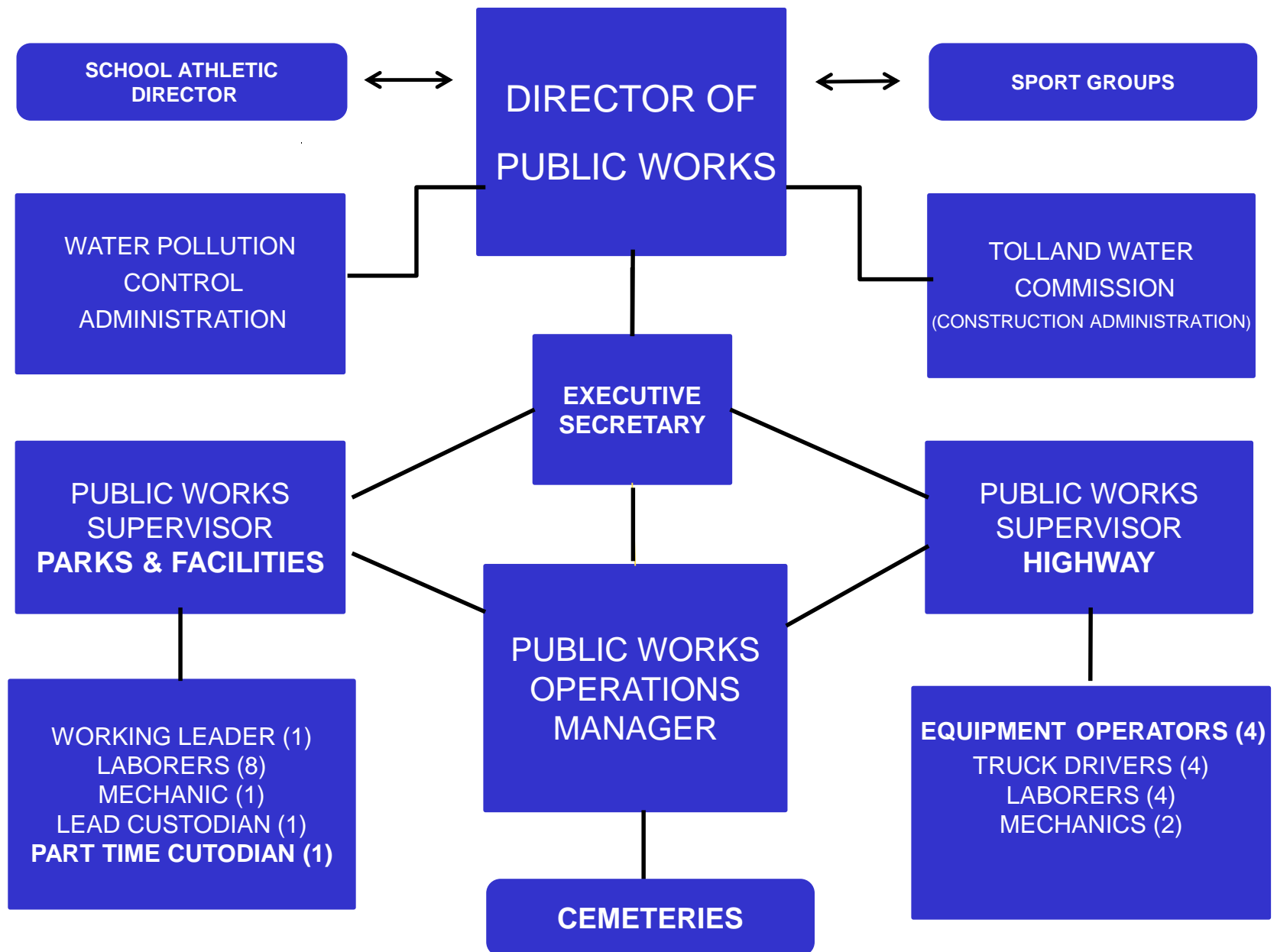
Property Tax Impact of the Town Managers Proposed Budget for Three Average Assessments							
	2014 Assessment	Market Value	Taxes at 36.05 FY 19-20	2019 Assessment	Market Value	Taxes at 36.72 FY 20-21	Difference
Low	\$117,093	\$167,276	\$4,221	\$129,570	\$185,100	\$4,758	\$537
Medium	\$188,285	\$268,979	\$6,788	\$178,870	\$255,530	\$6,568	-\$220
High	\$360,369	\$514,813	\$12,991	\$314,125	\$448,750	\$11,535	-\$1,457

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
*2015/2016	33.36	2.31	\$188,285	\$6,281.19	\$286.92
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	36.72	0.67	\$178,870	\$6,568.11	(\$219.57)
	* REVALUATION YEAR				
	6 year average household increase in taxes -			\$95.64	

A collage of 12 photographs showcasing the Town of Tolland's fleet and community activities. The images include: a red dump truck; a yellow front loader; a red dump truck parked near a building; a large red dump truck; a red truck with a snowplow blade; a snowplow clearing a road; a Christmas tree in front of a house; a child holding a 'Slow Down My Dad Works Here' sign; a close-up of a Town of Tolland Public Works Department vehicle; a red truck in the snow; an American flag; and a red dump truck with a green tarp.

March 11, 2020



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, Clay Duclos, Mike Fennelly, Mike Grant, Joe Ladone, Gary Langdo, Jennie Massaro, Lee Parker, Ray Pollansky, Bruce Richter, Patrick Riordan, Don West

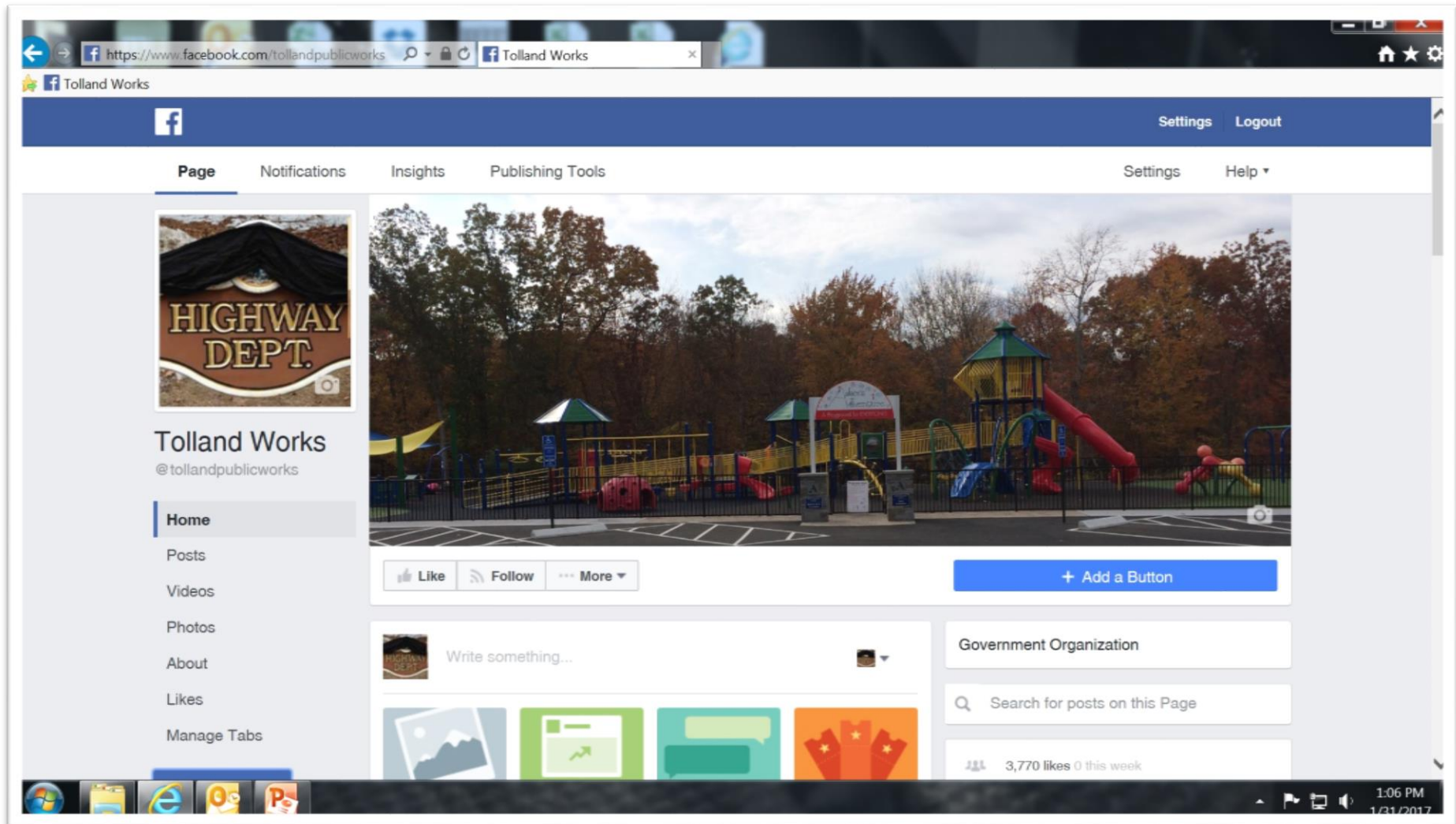
ADMINISTRATION

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



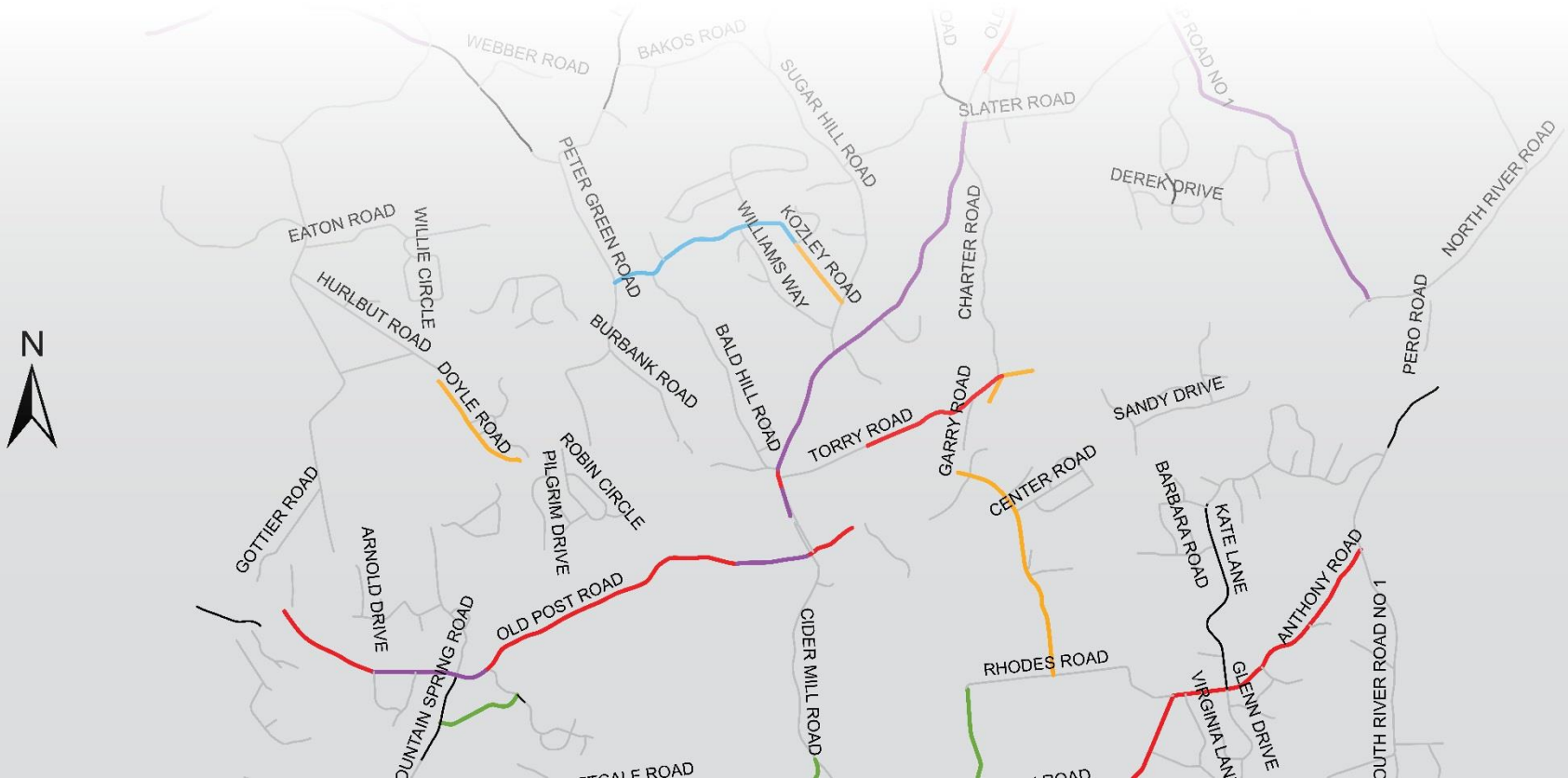
FIELDS & GROUNDS MAINTENANCE



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

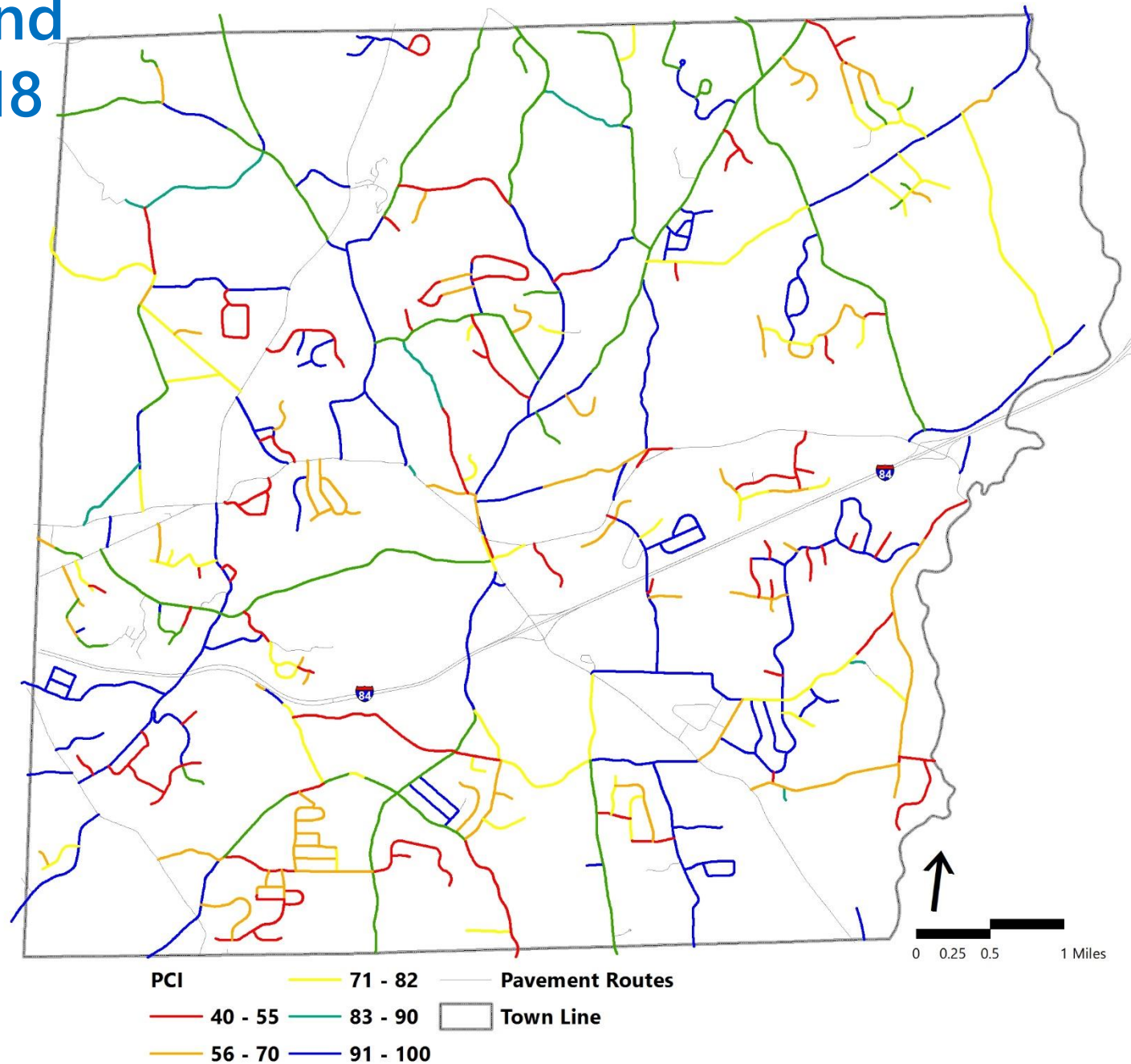


Base Rehabilitation Condition (PCI 0-55)

PCI=43



Town of Tolland Estimated 2018 Pavement Condition



CURRENT PROJECTS

PLAINS ROAD CULVERT



BUDGET DETAILS

2020-2021

Function	ACTIVITY			PROGRAM					CODE
Public Works (Parks and Facilities)									610
Line Item Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2019-2020 Amended	2020-2021 Department Proposed	2020-2021 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
PARKS AND FACILITIES	847,079	835,708	932,378	919,503	935,054	949,982	949,982	30,479	3.31%
BOARD OF EDUCATION	52,132	50,817	50,760	55,914	55,914	56,614	56,614	700	1.25%
HICKS MEMORIAL MUNICIPAL CENTER	132,047	171,544	178,812	170,604	170,604	161,215	161,215	(9,389)	-5.50%
JAIL MUSEUM	12,889	10,514	10,067	10,375	10,375	12,311	12,311	1,936	18.66%
SENIOR CENTER	32,225	34,723	37,633	36,338	36,338	40,017	40,017	3,679	10.12%
RESIDENT TROOPERS	9,589	9,027	0	0	0	0	0	-	0.00%
FIRE STATIONS	67,974	57,152	66,535	59,778	59,778	61,484	61,484	1,706	2.85%
OLD TOWN HALL	8,203	6,200	7,562	7,296	7,296	8,569	8,569	1,273	17.45%
CONTINGENCY	10,632	16,829	11,690	15,000	15,000	20,000	20,000	5,000	33.33%
HIGHWAY GARAGE	42,767	41,640	50,412	58,111	58,111	63,497	63,497	5,386	9.27%
PARKS AND FACILITIES GARAGE	17,977	15,093	18,446	18,384	18,384	16,599	16,599	(1,785)	-9.71%
TRAINING CENTER	18,895	15,948	17,516	16,285	16,285	14,599	14,599	(1,686)	-10.35%
RECREATIONAL FACILITIES	50,868	50,679	49,063	48,749	48,749	50,249	50,249	1,500	3.08%
RECREATION CENTER	1,500	1,500	1,500	1,500	1,500	1,500	1,500	-	0.00%
OPERATING EXPENDITURES	1,304,775	1,317,373	1,432,375	1,417,837	1,433,388	1,456,636	1,456,636	38,799	2.74%
TOTAL PARKS AND FACILITIES	1,304,775	1,317,373	1,432,375	1,417,837	1,433,388	1,456,636	1,456,636	38,799	2.74%

Budget

Major Adjustments

Parks & Facilities:

Change: \$38,799

The overall budget was increased by \$38,799. 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 \$28,832. This was due to the 19/20 raises for everyone, the 20/21 raises for union staff and the fact that minimum wage increased significantly. We are also showing an increase in Heating Oil and Propane of \$11,440, as some of the locations had increases and the other buildings had decreases. Our Utility account realized a reduction of \$9,323 due to locking in at a much lower generation rate. We added \$5,000 into our Contingency account to help cover the unexpected expenses that come up during the course of the year. Based on last year's usage, we increased our Fuel & Oil account by \$1,600 and our Agricultural & Custodial accounts rose by \$1,150 due to an increase in cleaning supplies and mulch for Town Buildings. Our Equipment Rental account rose by \$100 for welding cylinder rentals.

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.

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Budget

Major Adjustments

Streets & Roads:

Change \$31,526

The overall budget increased by \$31,526 mostly due to a \$40,548 increase in the salary and overtime line items. This was due to the 19/20 raises for everyone and the 20/21 raises for union staff. Our Fuel & Oil account had a slight increase of \$2,882 while our annual licensing for PubWorks software, which is used for tracking resident's requests and concerns, had an increased cost of \$400 per year. We also have an estimated decrease in our utility account of \$11,700 due to a reduction in kilowatt-hours. We were able to reduce our pavement-marking program, which will result in a savings of \$1,000 per year and lastly our contracted price for our GPS units, which are in all of our trucks and most of our equipment increased by \$396 this year.

Budget

Major Adjustments

Street Lights & Traffic Control:

Change - \$12,700

The budget decreased by \$12,700 due to using less kilowatt-hours.

FOLLOW US ON



@ TOLLAND WORKS



FINANCE

March 11, 2020



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:

\$CHANGE

ACCOUNTING SERVICES

\$10,166

The salaries account increased by \$8,166 for wage increases implemented in FY 19-20 that were funded in another line item of the budget. It also includes union negotiated wage increases for FY 20-21. The wage account does not reflect any wage increase for Administrative staff. Funds have been set aside in another line item within the budget and will be allocated once the administrative raises are determined.

The operating expenditures increased overall by \$2,000. A majority of this increase is due to annual increase with our financial software system maintenance fees (MUNIS) of \$1,675.



Budget

Finance & Records:

\$CHANGE
\$2,750

INDEPENDENT AUDIT

The Town's share of the Independent Audit budget increased by \$2,750.

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	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2019-2020 Amended	2020-2021 Department Proposed	2020-2021 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
REGULAR PAYROLL	292,146	292,831	298,096	298,114	306,378	306,280	306,280	8,166	2.74%
Director of Finance and Records / Treasurer									
Assistant Finance Director / Assistant Treasurer									
Accountant II									
Senior Account Clerk / IT Administrator									
OVERTIME	0	0	0	2,546	2,546	2,546	2,546	-	0.00%
TEMPORARY HELP	0	0	0	500	500	500	500	-	0.00%
PROFESSIONAL SERVICES	30,687	34,778	23,046	34,398	34,398	36,073	36,073	1,675	4.87%
COMMUNICATIONS	1,267	1,212	1,329	1,315	1,315	1,140	1,140	(175)	-13.31%
PRINTING	1,865	2,150	0	2,150	2,150	1,950	1,950	(200)	-9.30%
DUES AND MEMBERSHIPS	235	300	130	530	530	490	490	(40)	-7.55%
OTHER SERVICES AND FEES	1,100	0	600	1,100	845	1,100	1,100	-	0.00%
TRAINING AND DEVELOPMENT	5,681	4,034	4,487	4,000	4,000	5,000	5,000	1,000	25.00%
TRAVEL REIMBURSEMENT	384	474	586	500	1,000	500	500	-	0.00%
OFFICE SUPPLIES	949	950	590	950	705	950	950	-	0.00%
BOOKS AND SUBSCRIPTIONS	935	1,195	1,278	1,195	1,195	935	935	(260)	-21.76%
OFFICE MACHINES	0	0	2,100	0	0	0	0	-	#DIV/0!
PAYROLL EXPENDITURES	292,146	292,831	298,096	301,160	309,424	309,326	309,326	8,166	2.71%
OPERATING EXPENDITURES	43,104	45,092	34,145	46,138	46,138	48,138	48,138	2,000	4.33%
TOTAL ACCOUNTING SERVICES	335,250	337,923	332,240	347,298	355,562	357,464	357,464	10,166	2.93%



MISCELLANEOUS SUPPORT SERVICES

March 11, 2020



Budget

Miscellaneous Support Services:

\$Change
(\$4,123)

- The budget request this year is \$4,123 less than FY 19-20 due to a decrease in service contracts for savings achieved by changing print management contracts and an increase in fuel costs.

FUNCTION	ACTIVITY			PROGRAM					CODE
Town Administration	Administrative Support Services			Miscellaneous Support Services					140-00
Line Item Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2019-2020 Amended	2020-2021 Department Proposed	2020-2021 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
POSTAGE	18,412	31,909	18,506	18,500	18,500	18,500	18,500	-	0.00%
SERVICE CONTRACTS	17,891	13,845	16,318	24,984	24,984	20,000	20,000	(4,984)	-19.95%
OTHER SERVICES AND FEES	0	0	100	428	428	425	425	(3)	-0.70%
OFFICE SUPPLIES	3,052	3,075	2,035	5,000	5,000	5,000	5,000	-	0.00%
MACHINERY AND EQUIPMENT PARTS	3,524	2,344	4,523	4,000	4,000	4,000	4,000	-	0.00%
FUEL AND OIL	6,754	7,499	2,410	7,236	7,236	8,100	8,100	864	11.94%
OPERATING EXPENDITURES	49,632	58,673	43,891	60,148	60,148	56,025	56,025	(4,123)	-6.85%
TOTAL MISCELLANEOUS SUPPORT SERVICES	49,632	58,673	43,891	60,148	60,148	56,025	56,025	(4,123)	-6.85%



IT/TELECOMMUNICATIONS

March 11, 2020



- The budget increased by \$25,469. A majority of this increase is due to the need of replacing a server for \$25,000. Our two servers require replacement. We will be purchasing one at the end of FY 19-20 and the second one in the beginning of FY 20-21.
- The IT equipment replacement plan advises for 15 computers to be replaced each year. In order to minimize the impact of the cost of the server on the budget we will delay budgeting for 10 computers until next year. The net impact for equipment is an increase of \$15,000.
- We had an increase of \$1,500 in telephone line and internet service provider fees. There is also an increase in computer software for \$8,969. This is mainly due to the increased cost of our Fortinet firewall licenses required for system security.



- In addition, the annual software maintenance fee for the newly implemented Crisis Tracker software for emergency management tracking needs is being funded at \$850. This is a shared software agreement with other Town's.
- With the increase in cyber-attacks across the nation we need to keep our employees trained for awareness. We are proposing an addition to the budget for \$1,056 for an on-line training program for employees in order to protect the Town from cyber-attacks.

[illegible]



REVENUE SERVICES

March 11, 2020

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:

+\$4,114

The payroll account increased by \$4,114 for wage increases. The expense accounts remained the same as FY 19/20.

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	2016-2017	2017-2018	2018-2019	2019-2020	2019-2020	2020-2021	2020-2021	Increase	% Increase
	Actual	Actual	Actual	Adopted	Amended	Department	Manager	(Decr) Over	(Decr) Over
						Proposed	Proposed	Adopted	Adopted
REGULAR PAYROLL	111,766	126,305	128,659	133,388	136,024	137,502	137,502	4,114	3.08%
Collector of Revenue									
Assistant Collector of Revenue									
Account Clerk									
OVERTIME	0	0	0	1,000	1,000	1,000	1,000	-	0.00%
								-	
TEMPORARY HELP	0	0	0	1,622	1,622	1,622	1,622	-	0.00%
PROFESSIONAL SERVICES	10,950	14,235	10,250	10,125	10,125	10,125	10,125	-	0.00%
COMMUNICATIONS	7,849	7,550	6,278	7,580	7,580	7,580	7,580	-	0.00%
SERVICE CONTRACTS	225	225	225	225	225	225	225	-	0.00%
PRINTING	6,274	6,275	6,000	6,400	6,400	6,400	6,400	-	0.00%
ADVERTISING	1,180	1,180	1,180	1,180	1,180	1,180	1,180	-	0.00%
DUES AND MEMBERSHIPS	205	20	20	205	205	205	205	-	0.00%
TRAINING AND DEVELOPMENT	1,000	1,302	410	1,302	1,302	1,302	1,302	-	0.00%
TRAVEL REIMBURSEMENT	200	200	924	200	200	200	200	-	0.00%
OFFICE SUPPLIES	700	697	955	875	875	875	875	-	0.00%
PAYROLL EXPENDITURES	111,766	126,305	128,659	136,010	138,646	140,124	140,124	4,114	3.02%
OPERATING EXPENDITURES	28,583	31,684	26,241	28,092	28,092	28,092	28,092	0	0.00%
TOTAL REVENUE SERVICES	140,349	157,988	154,901	164,102	166,738	168,216	168,216	4,114	2.51%



ASSESSMENT SERVICES

March 11, 2020

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:

\$ 16,761

The overall budget increased by \$16,761. The payroll line item increased by \$5,936 due to 19/20 raises and 20/21 raises for union staff. The program budget increased \$10,825 from the prior year due to minor increases in pricing guides and an increase of \$10,284 in Professional Services to start saving for the revaluation that will be done in 2024.

FUNCTION	ACTIVITY			PROGRAM					CODE
Finance and Records	Assessment Services			Assessment Services					820-00
Line Item Description	2016-2017	2017-2018	2018-2019	2019-2020	2019-2020	2020-2021	2020-2021	Increase	% Increase
	Actual	Actual	Actual	Adopted	Amended	Department	Manager	(Decr) Over	(Decr) Over
						Proposed	Proposed	Adopted	Adopted
REGULAR PAYROLL	185,636	188,578	192,747	192,767	200,000	198,703	198,703	5,936	3.08%
Assessor									
Deputy Assessor									
Assessment Technician									
OVERTIME	0	0	0	500	500	500	500	-	0.00%
PROFESSIONAL SERVICES	24,184	25,038	18,711	21,031	21,031	31,315	31,315	10,284	48.90%
COMMUNICATIONS	263	261	239	300	300	300	300	-	0.00%
SERVICE CONTRACTS	84	69	69	95	95	95	95	-	0.00%
PRINTING	221	219	201	250	250	200	200	(50)	-20.00%
ADVERTISING	184	184	175	260	260	260	260	-	0.00%
DUES AND MEMBERSHIPS	445	310	480	520	520	520	520	-	0.00%
TRAINING AND DEVELOPMENT	3,157	3,174	1,186	3,040	3,040	3,040	3,040	-	0.00%
OFFICE SUPPLIES	460	297	610	250	250	250	250	-	0.00%
BOOKS AND SUBSCRIPTIONS	3,703	3,866	4,295	3,924	3,924	4,515	4,515	591	15.06%
TRANSFER OUT TO CNRE	217,615	0	0	0	0	0	0		0.00%

Significant Projects Anticipated over Next 2 Years

- **2020 - Defend values in court from 2019 Revaluation.**
- **2020 - Convert to new Appraisal Software.**
- **2020 - Attend education workshops for changing software.**
- **2021 - Investigate options for new Mapping Vendor.**



BOARD OF ASSESSMENT APPEALS

March 11, 2020

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

- **Training and Development has been increased \$10 due to increased training class fees**

[illegible]



TOWN CLERK

March 11, 2020



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

- Installed and Implemented New Boards and Commissions Tracking Software OnBoard® Utilized Town Wide
- Digitalized Over 8,000 Pages of Land Records (Through August 5, 1958) Preserving Them and Making Them More Accessible to the Public
- Installed and Implemented State's New Online Sports Licensing Software
- Awarded \$5,500 State Historical Preservation Grant



Goals and Objectives

- Apply For and Receive a \$5,500 State Preservation Grant and Continue Work Restoring and Preserving 60 Original Linen and Paper Maps
- Implement and Become Proficient Utilizing the State's New Electronic Death Registry Program to Begin in July
- 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

\$3,522

Service Contracts increased by \$1,995 due to a reclassification from the Printing line and due to new board and commission tracking software. Printing decreased by \$750 due to the reallocation from Service Contracts, and Code Updates reduced by \$800 to reflect current trends.

Payroll increased \$3,132 for 19/20 raises and 20/21 raises for union staff.

FUNCTION	ACTIVITY			PROGRAM					CODE
Finance and Records	Town Clerk			Town Clerk					880-00
Line Item Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2019-2020 Amended	2020-2021 Department Proposed	2020-2021 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
REGULAR PAYROLL	110,456	112,198	114,619	113,877	117,049	117,009	117,009	3,132	2.75%
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	4,000	4,500	5,500	5,500	5,500	5,500	-	0.00%
SERVICE CONTRACTS	84	69	2,310	95	95	2,090	2,090	1,995	2100.00%
PRINTING	22,000	22,000	18,714	16,000	16,000	15,250	15,250	(750)	-4.69%
CODE UPDATES	6,350	5,350	1,000	5,300	5,300	4,500	4,500	(800)	-15.09%
DUES AND MEMBERSHIPS	180	190	190	245	245	190	190	(55)	-22.45%
OTHER SERVICES AND FEES	341	440	171	400	400	400	400	-	0.00%
TRAINING AND DEVELOPMENT	1,599	1,489	1,721	2,000	2,000	2,000	2,000	-	0.00%
OFFICE SUPPLIES	1,150	1,000	1,749	1,100	1,100	1,100	1,100	-	0.00%
PROGRAM MATERIALS	622	900	600	600	600	600	600	-	0.00%
PAYROLL EXPENDITURES	110,456	112,198	114,619	116,499	119,671	119,631	119,631	3,132	2.69%
OPERATING EXPENDITURES	36,325	35,438	30,954	31,240	31,240	31,630	31,630	390	1.25%
TOTAL TOWN CLERK	146,782	147,636	145,573	147,739	150,911	151,261	151,261	3,522	2.38%



GENERAL GOVERNMENT

March 11, 2020

Budget

Town Manager:

\$Change

\$5,545

Increase mainly due to budgeted salary increases.

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

FUNCTION	ACTIVITY			PROGRAM					CODE
Town Administration	Town Manager		Town Manager						110-00
Line Item Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2019-2020 Amended	2020-2021 Department Proposed	2020-2021 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
REGULAR PAYROLL	211,139	209,556	172,598	213,700	221,136	218,815	218,815	5,115	2.39%
Town Manager									
Executive Secretary									
Executive Secretary / Web Master (.5)									
COMMUNICATIONS	1,560	2,325	1,431	3,000	3,000	2,000	2,000	(1,000)	-33.33%
SERVICE CONTRACTS	84	69	69	69	69	69	69	-	0.00%
PRINTING	1,799	1,721	575	1,640	1,640	1,640	1,640	-	0.00%
DUES AND MEMBERSHIPS	2,707	50	1,475	1,602	1,602	1,732	1,732	130	8.11%
TRAINING AND DEVELOPMENT	3,796	659	58	1,700	3,053	3,000	3,000	1,300	76.47%
TRAVEL REIMBURSEMENT	0	0	986	0	447	0	0	-	0.00%
OFFICE SUPPLIES	1,689	60	599	1,700	1,700	1,700	1,700	-	0.00%
FOOD AND CLOTHING	477	1,614	173	600	600	600	600	-	0.00%
BOOKS AND SUBSCRIPTIONS	149	148	148	292	292	292	292	-	0.00%
PAYROLL EXPENDITURES	211,139	209,556	172,598	213,700	221,136	218,815	218,815	5,115	2.39%
OPERATING EXPENDITURES	12,261	6,647	5,514	10,603	12,403	11,033	11,033	430	4.06%
TOTAL TOWN MANAGER	223,400	216,203	178,112	224,303	233,539	229,848	229,848	5,545	2.47%



TOWN COUNCIL

March 11, 2020

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

\$405

Dues and Memberships – Increase due mainly to change in dues for municipal associations and professional services.

FUNCTION	ACTIVITY			PROGRAM						CODE
Town Administration	Town Council			Town Council					100-00	
Line Item Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2019-2020 Amended	2020-2021 Department Proposed	2020-2021 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted	
PROFESSIONAL SERVICES	4,500	6,382	4,750	5,440	5,440	5,560	5,560	120	2.21%	
PRINTING	3,801	1,485	3,275	3,300	3,300	3,300	3,300	-	0.00%	
ADVERTISING	6,522	4,520	8,517	5,000	5,000	5,000	5,000	-	0.00%	
DUES AND MEMBERSHIPS	21,921	22,058	21,191	22,389	22,389	22,674	22,674	285	1.27%	
OTHER SERVICES AND FEES	1,049	0	0	0	0	0	0	-	0.00%	
TRAINING AND DEVELOPMENT	0	0	0	100	100	100	100	-	0.00%	
OFFICE SUPPLIES	500	392	298	500	500	500	500	-	0.00%	
PROGRAM MATERIALS	600	0	947	600	600	600	600	-	0.00%	



ECONOMIC DEVELOPMENT

March 11, 2020

Budget

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

There were not changes to the EDC Budget.

FUNCTION	ACTIVITY			PROGRAM						CODE
Town Administration	Economic Development			Economic Development					120-00	
Line Item Description	2016-2017	2017-2018	2018-2019	2019-2020	2019-2020	2020-2021	2020-2021	Increase	% Increase	
	Actual	Actual	Actual	Adopted	Amended	Department	Manager	(Decr) Over	(Decr) Over	
						Proposed	Proposed	Adopted	Adopted	
TEMPORARY HELP	560	0	0	0	0	0	0	-	0.00%	
Recording Clerk										
PROFESSIONAL SERVICES	1,736	20,700	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	431	256	256	292	292	292	292	-	0.00%	
TRAINING AND DEVELOPMENT	0	25	0	0	0	0	0	-	0.00%	
TRAVEL REIMBURSEMENT	0	0	0	334	334	334	334	-	0.00%	
OFFICE SUPPLIES	0	0	0	150	150	150	150	-	0.00%	



HUMAN RESOURCE ADMINISTRATION

HUMAN RESOURCE BENEFITS

March 11, 2020

Budget

Major Adjustments

\$Change

HR Administration:

+\$2,328

Training and Development – Decrease of (\$500)

Communications – Decrease of (\$300)

Payroll – budgeted salary increases +\$2,503

HR Benefits:

+\$142,930

FICA, Medicare and Pension – due to salary adjustments +\$29,157

Health Insurance 10.45% increase is offset by census changes and use of prior year funding resulting in overall increase \$101,267

Town wide Insurance:

-\$7,152

Decreased cost for Liability Insurance with removal of Birch Grove School

FUNCTION	ACTIVITY			PROGRAM					CODE
Town Administration	HR and Benefits Administration			HR and Benefits Administration					130-10
Line Item Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2019-2020 Amended	2020-2021 Department Proposed	2020-2021 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
REGULAR PAYROLL	120,361	122,247	125,122	125,122	128,601	127,625	127,625	2,503	2.00%
Director of Administrative Services									
Executive Secretary / Web Master (.5)									
PROFESSIONAL SERVICES	3,702	2,665	2,260	1,250	1,250	1,875	1,875	625	50.00%
COMMUNICATIONS	263	261	239	600	600	300	300	(300)	-50.00%
ADVERTISING	2,891	2,847	2,306	4,175	4,175	4,175	4,175	-	0.00%
DUES AND MEMBERSHIPS	440	411	250	490	490	490	490	-	0.00%
TRAINING AND DEVELOPMENT	26	40	2,687	1,000	200	500	500	(500)	-50.00%
OFFICE SUPPLIES	296	93	186	300	300	300	300	-	0.00%
FOOD AND CLOTHING	52	750	281	500	500	500	500	-	0.00%
BOOKS AND SUBSCRIPTIONS	607	0	0	150	150	150	150	-	0.00%
PAYROLL EXPENDITURES	120,361	122,247	125,122	125,122	128,601	127,625	127,625	2,503	2.00%
OPERATING EXPENDITURES	8,276	7,067	8,208	8,465	7,665	8,290	8,290	(175)	-2.07%
TOTAL HR & BENEFITS ADMINISTRATION	128,637	129,314	133,330	133,587	136,266	135,915	135,915	2,328	1.74%

[illegible]

FUNCTION	ACTIVITY			PROGRAM					CODE
Town Administration	Insurance			General Coverage Insurance					150-12
Line Item Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2019-2020 Amended	2020-2021 Department Proposed	2020-2021 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
PROPERTY AND LIABILITY INSURANCE	189,973	192,758	200,019	206,754	206,754	199,602	199,602	(7,152)	-3.46%
MISCELLANEOUS INSURANCE	5,062	18,310	3,996	3,000	3,000	3,000	3,000	-	0.00%
PUBLIC OFFICIAL INSURANCE	2,627	2,409	2,224	2,843	2,843	2,843	2,843	-	0.00%
OPERATING EXPENDITURES	197,662	213,478	206,239	212,597	212,597	205,445	205,445	(7,152)	-3.36%
TOTAL GENERAL COVERAGE INSURANCE	197,662	213,478	206,239	212,597	212,597	205,445	205,445	(7,152)	-3.36%



LEGAL SERVICES

March 11, 2020

Budget

Legal Services: Personnel

\$Change

+\$10,000

For any possible arbitration cases.

Legal Services: Town Attorney

\$0

Budget remains the same.

[illegible]

[illegible]



PROBATE SERVICES

March 11, 2020

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

+\$2,637

The program budget increased by \$2,637. The Court proposes its need to lease or buy a new copier machine. The copier is old and is beginning to fail. The increase would be \$1,565. The Court also needs to purchase a shredding container for \$72 annually. Scanning will increase in the upcoming fiscal year. The Court proposes to increase laserfische/document recording fees by \$1,500. There is a \$500 reduction in Office Furniture for one time purchases.

FUNCTION	ACTIVITY		PROGRAM						CODE
Town Administration	Probate Services		Probate Services						170-00
Line ItemDescription	2016-2017	2017-2018	2018-2019	2019-2020	2019-2020	2020-2021	2020-2021	Increase	% Increase
	Actual	Actual	Actual	Adopted	Amended	Department	Manager	(Decr) Over	(Decr) Over
						Proposed	Proposed	Adopted	Adopted
COMMUNICATIONS	6,338	6,480	6,298	6,600	6,600	6,600	6,600	-	0.00%
SERVICE CONTRACTS	509	528	530	685	685	2,322	2,322	1,637	238.98%
DOCUMENT MAINTENANCE	1,016	2,758	2,500	2,500	2,500	4,000	4,000	1,500	60.00%
OTHER SERVICES AND FEES	758	445	0	0	0	0	0	-	0.00%
OFFICE SUPPLIES	2,646	935	1,896	1,960	1,960	1,960	1,960	-	0.00%
FURNITURE AND FIXTURES	1,000	495	500	500	500	0	0	(500)	-100.00%



REGISTRAR OF VOTERS

March 11, 2020

Budget

Registrar of Voters:

\$Change

\$2,566

- **Budget is developed for 1 election, 1 primary and 2 referendums**

Payroll – Salary adjustment for Registrars \$ 666

Temporary Help – Presidential Election instead of Municipal \$ 600

Printing – Presidential Election instead of Municipal \$1,300

FUNCTION	ACTIVITY			PROGRAM					CODE
Finance and Records	Registrar of Voters		Registrar of Voters						860-00
Line ItemDescription	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2019-2020 Amended	2020-2021 Department Proposed	2020-2021 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
REGULAR PAYROLL Registrar of Voter (2)	35,000	33,892	35,893	36,294	36,294	36,960	36,960	666	1.84%
TEMPORARY HELP	11,150	2,140	10,346	9,750	9,750	10,350	10,350	600	6.15%
PROFESSIONAL SERVICES	3,650	2,870	5,130	4,950	4,950	4,950	4,950	-	0.00%
COMMUNICATIONS	1,038	625	0	0	0			-	0.00%
PRINTING	7,100	8,867	725	4,000	4,000	5,300	5,300	1,300	32.50%
DUES AND MEMBERSHIPS	160	160	160	170	170	170	170	-	0.00%
OTHER SERVICES AND FEES	90	0	0	0	0	0	0	-	0.00%
TRAINING AND DEVELOPMENT	5,571	2,949	1,212	2,360	2,360	2,360	2,360	-	0.00%
OFFICE SUPPLIES	466	444	668	400	400	400	400	-	0.00%
FOOD AND CLOTHING	799	612	833	800	800	800	800	-	0.00%
PAYROLL EXPENDITURES	46,150	36,032	46,239	46,044	46,044	47,310	47,310	1,266	2.75%
OPERATING EXPENDITURES	18,874	16,528	8,727	12,680	12,680	13,980	13,980	1,300	10.25%
TOTAL REGISTRAR OF VOTERS	65,024	52,560	54,966	58,724	58,724	61,290	61,290	2,566	4.37%

